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ANTI-CORRUPTION LEGISLATIVE GAP ANALYSIS REPORT

An assessment of Belize's legal and institutional framework

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Acronyms

Acronym	Full Meaning
AML/CFT	Anti-Money Laundering and Countering the Financing of Terrorism
CPI	Corruption Perceptions Index
DPP	Director of Public Prosecutions
DNFBPs	Designated Non-Financial Businesses and Professions
EBC	Elections and Boundaries Commission
FATF	Financial Action Task Force
FIU	Financial Intelligence Unit
FOIA	Freedom of Information Act
GGU	Good Governance Unit
IACAC	Inter-American Convention Against Corruption
INTOSAI	International Organization of Supreme Audit Institutions
MESICIC	Follow-Up Mechanism for the Implementation of the Inter-American Convention Against Corruption
MLTPA	Money Laundering and Terrorism (Prevention) Act
NIS	National Integrity System
OAS	Organization of American States
PAC	Public Accounts Committee
PEPs	Politically Exposed Persons
PoCA	Prevention of Corruption Act
PFM	Public Financial Management
ROPA	Representation of the People Act
SDG	Sustainable Development Goal
STRs	Suspicious Transaction Reports
TI	Transparency International
UNCAC	United Nations Convention against Corruption
UNODC	United Nations Office on Drugs and Crime
UWO	Unexplained Wealth Order

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Executive Summary

Corruption undermines public trust, weakens governance institutions, and can distort economic development by diverting public resources and reducing the effectiveness of public administration. Recognizing these risks, Belize has developed a range of legislative and institutional mechanisms aimed at preventing, detecting, and sanctioning corruption and related financial crimes. This report examines Belize's anti-corruption framework, focusing on the legal and institutional systems that govern corruption prevention, enforcement, and accountability.

The analysis finds that Belize possesses a basic legal foundation for addressing corruption. Key legislation includes the Prevention of Corruption Act, the Money Laundering and Terrorism (Prevention) Act, the Civil Asset Recovery and Unexplained Wealth Act, and transparency-related provisions contained in the Companies Act and other financial regulatory statutes. These laws establish offences related to bribery, abuse of office, money laundering, and the concealment of illicit assets. They also provide mechanisms for the recovery of assets derived from unlawful conduct. In addition, Belize's legal framework reflects many of the principles contained in international instruments such as the United Nations Convention against Corruption (UNCAC) and the Financial Action Task Force (FATF) Recommendations, which promote criminalization of corruption, financial transparency, and asset recovery.

The institutional framework supporting anti-corruption enforcement includes several oversight and investigative bodies. Key institutions include the Financial Intelligence Unit (FIU), the Director of Public Prosecutions, the Auditor General, the Integrity Commission, the Ombudsman, and the Good Governance Unit within the Ministry of Immigration, Governance and Labour. These institutions are designed to collectively contribute to the detection of corruption risks, oversight of public administration, investigation of financial crimes, and prosecution of corruption offences.

Despite the presence of these legal and institutional mechanisms, the analysis identifies several systemic challenges that influence the effectiveness of anti-corruption enforcement in Belize.

Systemic Challenges Identified

- **Lack of synergy among institutional mandates,** which can limit coordination and information sharing between oversight, investigative, and prosecutorial authorities.
- **Limited enforcement follow-through,** where findings and recommendations from oversight bodies do not consistently translate into investigations or prosecutions.
- **Capacity constraints,** particularly in relation to complex corruption investigations that require specialized expertise in financial analysis, forensic accounting, and asset tracing.
- **Limitations in transparency and information access mechanisms,** such as verification of asset declarations, procurement disclosure, and beneficial ownership information, which may reduce the ability of authorities to detect corruption risks at an early stage.

In response to these challenges, the report outlines a series of strategic recommendations aimed at strengthening Belize’s anti-corruption framework. Legislative reform priorities include modernizing the Prevention of Corruption Act, strengthening financial disclosure regimes, enhancing beneficial ownership transparency, improving access to information legislation, and adopting comprehensive whistleblower protection legislation. Institutional strengthening measures focus on improving inter-agency coordination, expanding investigative capacity within enforcement bodies, ensuring adequate resources for oversight institutions, and strengthening the role of financial intelligence in corruption investigations. Policy and governance initiatives emphasize the importance of preventive measures, including strengthening public sector integrity systems, expanding digital governance tools to enhance transparency, and promoting civil society engagement in accountability processes.

A key recommendation of the report is the development of a National Anti-Corruption Strategy or National Integrity Agenda to provide a coordinated policy framework for addressing corruption risks across government institutions. Such a strategy could align the work of oversight bodies, enforcement agencies, and governance institutions while promoting collaboration with civil society, the private sector, and international partners. The Good Governance Unit could play a central role in coordinating the design and monitoring the implementation of such a national strategy.

The review demonstrates that Belize has developed several of the core elements of an anti-corruption framework, including relevant legislation, oversight institutions, and enforcement mechanisms. The principal challenge lies less in the existence of these structures and more in their effective coordination and implementation. Addressing gaps in institutional cooperation, investigative capacity, and transparency mechanisms will be essential for strengthening enforcement outcomes. Continued reforms in these areas can contribute to a more coherent national integrity system capable of detecting, investigating, and deterring corruption while reinforcing public confidence in governance institutions.

· SECTION 02 ·

Introduction

2.1 Background and Rationale

Corruption is widely recognized as one of the most corrosive threats to democratic governance, economic development, and public trust. At its core, corruption involves the abuse of entrusted power for private gain. Transparency International (TI) defines corruption precisely in these terms, emphasizing that it encompasses conduct by public officials, private actors, or political leaders who misuse authority, influence, or resources for personal or political benefit[1]. The UNCAC does not provide a single abstract definition but instead outlines specific corrupt acts, including bribery, embezzlement, trading in influence, abuse of functions, illicit enrichment, obstruction of justice, and money laundering, thereby framing corruption as both a preventive and criminal justice concern[2].

These international definitions underscore that corruption is not limited to bribery alone. It includes systemic practices such as conflict of interest, procurement manipulation, favoritism in licensing and concessions, misuse of public funds, concealment of beneficial ownership, and obstruction of accountability processes. In small states, where political, economic, and social networks are closely intertwined, the boundaries between public office and private influence can become blurred, increasing vulnerability to such practices if oversight systems are weak or fragmented[3].

Belize, as a small parliamentary democracy with a developing economy and concentrated administrative structures, faces structural governance challenges that make sustained vigilance against corruption essential. The country's economic profile, reliant on tourism, agriculture, natural resource management, offshore financial services, and foreign direct investment, creates multiple high-discretion decision points. These include public procurement awards, land allocations, environmental permits, development concessions, tax incentives, public-private partnerships and unregulated financial contributions to political parties. International experience consistently demonstrates that sectors involving procurement and licensing are among the most corruption-prone areas in public administration (UNODC, 2004, Art. 9)[4].

Belize's recent return to the Transparency International Corruption Perceptions Index (CPI) provides a meaningful context for assessing governance performance. In 2025, Belize ranked 104, marking its first official CPI ranking since 2008, when it ranked 109. The CPI measures perceived levels of public sector corruption based on expert assessments and surveys. While Belize's current ranking places it in a comparatively favorable regional position, CPI scores reflect perception rather than comprehensive enforcement data. They are influenced by institutional credibility, transparency mechanisms, and confidence in enforcement bodies, not solely by the existence of legislation.

Therefore, Belize's CPI ranking should be understood neither as conclusive evidence of systemic integrity nor as a signal that reform is unnecessary. Rather, it presents an opportunity. Re-entry into global integrity benchmarks

1. Transparency International. (2024). *Corruption Perceptions Index 2024.* transparency.org/en/cpi
2. United Nations Office on Drugs and Crime (UNODC). (2004). *United Nations Convention Against Corruption.* unodc.org
3. Organisation for Economic Co-operation and Development. (2017). *Integrity in public life.* oecd.org
4. United Nations Office on Drugs and Crime (UNODC). (2004). *United Nations Convention Against Corruption.* unodc.org

renews international scrutiny and investor attention, making it prudent to evaluate whether the country's legislative and enforcement frameworks are aligned with contemporary anti-corruption standards.

Belize is a State Party to the UNCAC, the most comprehensive global anti-corruption instrument. UNCAC establishes obligations across five major pillars: prevention, criminalization and law enforcement, international cooperation, asset recovery, and technical assistance[5]. At the regional level, Belize is also bound by the Organization of American States' Inter-American Convention Against Corruption (OAS IACAC), which requires the adoption of preventive measures such as standards of conduct, systems for declaring assets, mechanisms to protect whistleblowers, and oversight of public contracting[6].

Furthermore, the 2030 Agenda for Sustainable Development embeds anti-corruption within Sustainable Development Goal 16. Targets 16.5, 16.6, and 16.10 explicitly call for reducing bribery and corruption, developing effective and accountable institutions, and ensuring public access to information (United Nations, 2015). These commitments link governance reform directly to national development outcomes, fiscal sustainability, and public service delivery.

Despite the existence of key institutions in Belize, including the Contractor-General, Integrity Commission, Ombudsman, Financial Intelligence Unit, Auditor General, and Director of Public Prosecutions, the overall enforcement ecosystem remains dispersed across multiple institutions and, at times, fragmented. Oversight bodies often rely on recommendatory authority rather than binding powers. Referral systems between investigative and prosecutorial authorities are not always publicly transparent. Resource limitations and institutional overlap can reduce efficiency and delay resolution of cases. A legislative and enforcement gap analysis is therefore timely for several interrelated reasons.

First— Evolving international standards.

International standards have evolved significantly since Belize's earlier CPI ranking in 2008. The expectations surrounding beneficial ownership transparency, digital procurement systems, whistleblower protections, and inter-agency coordination have strengthened globally. Assessing Belize's legal framework against UNCAC, OAS IACAC, Transparency International's National Integrity System framework, and SDG 16 targets ensures that domestic legislation remains current and responsive.

Second — Enforcement effectiveness.

Enforcement effectiveness must be evaluated alongside legislative adequacy. UNCAC emphasizes not only the adoption of preventive measures but also the effective investigation and prosecution of corruption offences[7]. A framework that criminalizes bribery but lacks prosecutorial follow-through, updated penalties, or specialized investigative capacity may weaken deterrence. Enforcement data, such as case referrals, prosecutions, convictions, administrative sanctions, and recovery of assets, are critical indicators of whether the legal architecture is functioning as intended.

Third — Economic credibility.

Belize's economic ambitions, including strengthening investor confidence, expanding trade, and enhancing public-private partnerships, depend heavily on institutional credibility. Transparent procurement systems,

5. United Nations Office on Drugs and Crime (UNODC). (2004). *United Nations Convention Against Corruption.* unodc.org
6. OAS. (1996). *Inter-American Convention Against Corruption.* Organization of American States. oas.org
7. United Nations Office on Drugs and Crime (UNODC). (2004). *United Nations Convention against Corruption.* unodc.org

predictable regulatory environments, and reliable oversight mechanisms are increasingly viewed as prerequisites for sustainable development and economic competitiveness[8].

Fourth — Rising public expectations.

Domestic public expectations for accountability continue to rise. Access to information, digital governance tools, increased civil society engagement, and unregulated money in politics have elevated demand for transparent decision-making and timely investigation of alleged misconduct. Legislative reform without enforcement credibility erodes public trust.

Finally — A strategic roadmap.

Conducting a structured gap analysis provides a strategic roadmap rather than a reactive response to isolated scandals. Through systematically mapping Belize's laws and institutions against international commitments, policymakers can identify structural weaknesses, outdated sanctions, coordination gaps, and capacity constraints. This approach supports evidence-based reform and strengthens Belize's compliance posture in international peer review mechanisms such as UNCAC implementation reviews and MESICIC evaluations.

2.2 Belize's Corruption Risk Landscape

Belize's anti-corruption framework must be assessed within the broader context of the country's governance structure, economic profile, and institutional environment. As a small state with relatively concentrated political, economic, and social networks, Belize faces a number of structural governance vulnerabilities that can increase corruption risks if transparency, accountability, and oversight mechanisms are weak or fragmented. The Commonwealth Secretariat notes that small states often face unique governance challenges due to close interpersonal and institutional relationships, which can increase the potential for conflicts of interest, undue influence, and reduced institutional independence[9].

One of the most significant areas of corruption risk relates to public procurement and public contracting. Public procurement involves substantial government expenditure and often requires discretionary decision-making regarding contractor selection, project implementation, and contract management. International experience consistently identifies procurement as one of the sectors most vulnerable to corruption, including bribery, favoritism, bid-rigging, conflicts of interest, and misuse of public resources. Recognizing these risks, Article 9 of the United Nations Convention against Corruption (UNCAC) calls upon States Parties to establish procurement systems based on transparency, competition, and objective criteria in decision-making[10]. Given Belize's ongoing infrastructure development, public service delivery obligations, and reliance on public investment, procurement integrity remains a critical component of the national anti-corruption framework.

A second area of vulnerability concerns land administration, natural resource governance, and development approvals. Decisions relating to land allocations, environmental permits, tourism development, extractive activities, and public concessions often involve assets of significant economic value. The World Bank has observed that sectors involving natural resources, licensing, and discretionary regulatory approvals frequently present elevated corruption risks where governance systems lack sufficient transparency and accountability mechanisms[11]. In Belize, where economic growth is closely linked to tourism, agriculture, and natural resource

8. Organisation for Economic Co-operation and Development. (2016). *Preventing corruption in public procurement.* OECD Publishing.
9. International Peace Institute. (2024, May 13). *Small states, global governance, technologies, and frontier issues.* ipinst.org
10. United Nations Office on Drugs and Crime (UNODC). (2004). *United Nations Convention Against Corruption.* unodc.org
11. World Bank. (2000). *Helping countries combat corruption: The role of the World Bank.* World Bank.

management, strengthening transparency and oversight within these sectors remains an important governance priority.

Belize's participation in regional and international financial systems also creates exposure to corruption-related illicit financial flows. As an open economy engaged in international trade, foreign direct investment, tourism, remittance flows, and financial services, Belize remains vulnerable to the misuse of corporate structures, concealment of beneficial ownership, money laundering, and the movement of proceeds derived from corruption and other financial crimes. International standards established by the Financial Action Task Force (FATF) emphasize the importance of beneficial ownership transparency, customer due diligence, and effective mechanisms for tracing and recovering criminal assets as essential safeguards against these risks[12]. These considerations highlight the importance of maintaining robust anti-money laundering and asset recovery frameworks as part of Belize's broader anti-corruption strategy.

Political financing and electoral integrity also represent important governance considerations. The Inter-American Convention Against Corruption (IACAC) recognizes that preventive measures, standards of conduct, transparency mechanisms, and oversight systems are essential for reducing opportunities for undue influence in public decision-making[13]. While Belize maintains legal safeguards against electoral corruption through the Representation of the People Act, international experience demonstrates that weaknesses in campaign finance transparency and political financing oversight can create opportunities for improper influence and weaken public confidence in democratic institutions.

Institutionally, Belize's anti-corruption architecture is characterized by a multi-agency model in which responsibilities for prevention, oversight, investigation, and enforcement are distributed across numerous bodies. These include the Financial Intelligence Unit, the Auditor General, the Integrity Commission, the Ombudsman, the Contractor-General, the Director of Public Prosecutions, and other regulatory authorities. While this distributed model provides multiple layers of accountability, Transparency International's National Integrity System framework highlights that fragmented institutional mandates can reduce effectiveness where coordination mechanisms, information-sharing arrangements, and accountability relationships are weak or unclear. Similar observations have been raised through the Follow-Up Mechanism for the Implementation of the Inter-American Conventions Against Corruption (MESICIC), which has identified the importance of strengthening institutional coordination, transparency mechanisms, and implementation capacity within anti-corruption systems[14].

Finally, public confidence in governance institutions remains closely linked to perceptions of transparency, accountability, and enforcement effectiveness. Access to information, visible enforcement outcomes, public reporting, and timely investigation of allegations are increasingly important factors in maintaining trust in public institutions. Sustainable Development Goal 16 recognizes the importance of reducing corruption, developing effective and accountable institutions, and ensuring public access to information as essential components of good governance and sustainable development[15].

2.3 Objectives

The primary goal of this Anti-Corruption Legislative Gap Analysis is to provide a structured, evidence-based assessment of Belize's legal and institutional framework, considering its international commitments and domestic

12. Financial Action Task Force. (2023). *FATF Recommendations.* fatf-gafi.org
13. Organization of American States. (1996). *Inter-American Convention Against Corruption.* oas.org
14. Organization of American States. (2023). *MESICIC – Belize Reports.* oas.org/ext/en/democracy/mesicic
15. Giuffrida, S. (2022, October 10). *Institutions and corruption in public administration.* CERIDAP.

governance priorities. The analysis seeks to move beyond a descriptive inventory of laws and instead evaluate whether Belize's anti-corruption architecture is coherent, enforceable, and aligned with evolving global standards. To achieve this goal, the Report has three overlapping objectives:

- To assess Belize's legislative alignment with international standards.
- To examine institutional capacity and enforcement effectiveness.
- To identify reforms that enhance transparency, accountability, and deterrence.

2.3.1 Assess Legislative Alignment with International Standards

For Objective 1, the Report assesses the extent to which Belize's anti-corruption legislation aligns with international and regional obligations, particularly under:

- The United Nations Convention Against Corruption, which establishes requirements for preventive measures, criminalization of corruption offences, law enforcement cooperation, and asset recovery;
- The Inter-American Convention Against Corruption (OAS IACAC), which emphasizes preventive systems, codes of conduct, asset declaration regimes, and oversight mechanisms;
- The Transparency International National Integrity System (NIS) framework, which evaluates the strength and interaction of governance pillars; and
- Sustainable Development Goal 16, particularly Targets 16.5 (reducing corruption), 16.6 (effective and accountable institutions), and 16.10 (access to information)[16].

This requires mapping specific treaty obligations—such as public procurement transparency (UNCAC Art. 9), asset declaration systems (UNCAC Art. 8), whistleblower protection (UNCAC Art. 33), and criminalization of bribery and abuse of functions (UNCAC Arts. 15–19), against Belize's domestic laws. These include, inter alia, the Prevention of Corruption Act, Contractor-General Act, Ombudsman Act, Integrity Commission Act, Freedom of Information Act, and related financial and public service regulations.

The analysis will determine:

- Whether key corruption-related offences are adequately defined and criminalized;
- Whether preventive systems, such as procurement oversight and asset declaration mechanisms, meet international benchmarks;
- Whether penalties and sanctions are proportionate, effective, and dissuasive;
- Whether domestic laws reflect modern anti-corruption standards, including digital transparency and beneficial ownership disclosure.

The aim is not merely to confirm the existence of legislation but to evaluate their sufficiency, coherence, and practical enforceability.

2.3.2 Examine Institutional Capacity and Enforcement Effectiveness

Legislative adequacy alone does not ensure accountability. UNCAC emphasizes that effective implementation depends on independent, adequately resourced institutions capable of investigation and prosecution (UNODC, 2004, Arts. 6 and 36). Accordingly, this report seeks to examine whether Belize's enforcement ecosystem,

16. United Nations. (2015). *Transforming our world: The 2030 Agenda for Sustainable Development* (A/RES/70/1). sdgs.un.org comprising the Financial Intelligence Unit, Director of Public Prosecutions, Contractor-General, Ombudsman, Auditor General, Integrity Commission, and related bodies, possesses the structural independence, coordination mechanisms, and operational capacity necessary to carry out its mandates.

In this regard, for Objective 2, the Report assesses:

- The clarity and scope of investigative and prosecutorial authority;
- The degree of institutional independence from political influence;
- Inter-agency coordination and referral systems;
- Resource adequacy (staffing, technical expertise, financial capacity);
- Timeliness and transparency of enforcement outcomes;
- Availability of data on investigations, prosecutions, convictions, and sanctions.

Particular attention is given to whether enforcement mechanisms create a credible deterrent effect. Where investigations do not result in timely prosecution or where oversight bodies issue recommendations without mandatory follow-up, public confidence may weaken, even where laws appear robust on paper. The Report, therefore, analyzes not only statutory provisions but also institutional performance indicators and structural limitations that may undermine effectiveness.

2.3.3 Identify Reforms that Enhance Transparency, Accountability, and Deterrence

Objective 3 is forward-looking. Based on identified gaps, the Report proposes practical and context-sensitive reforms that strengthen Belize's anti-corruption ecosystem. Reform recommendations will be guided by international best practice while remaining grounded in Belize's institutional realities. The objective is not to replicate foreign models uncritically but to ensure that Belize's anti-corruption framework reflects both its international commitments and its domestic governance context.

Ultimately, this Report seeks to contribute to a more coherent, enforceable, and transparent system of public integrity, one that strengthens public trust, improves institutional credibility, and supports sustainable national development.

2.4 Methodology

This Anti-Corruption Legislative Gap Analysis adopts a qualitative, desk-based policy review approach and comparative legal mapping. The methodology is designed to ensure systematic alignment with international anti-corruption standards while remaining grounded in Belize's domestic legal and institutional context.

The analysis is guided by internationally recognized anti-corruption instruments and governance frameworks, including the UNCAC, the OAS IACAC, Transparency International's National Integrity System (NIS) framework, and Sustainable Development Goal 16 (United Nations Office on Drugs and Crime [UNODC], 2004; Organization of American States [OAS], 1996; Transparency International, 2024; United Nations, 2015).

2.4.1 Desk Review of Laws, Regulations, and Institutions

The first phase of the analysis involved a comprehensive desk review of Belize’s constitutional provisions, primary legislation, subsidiary regulations, and institutional mandates relevant to anti-corruption governance. The review focused on identifying both substantive anti-corruption laws and complementary frameworks that contribute to prevention, detection, investigation, and sanctioning. Core legislation reviewed included, but was not limited to:

- The Constitution of Belize
- Prevention of Corruption Act
- Contractor-General Act
- Ombudsman Act
- Integrity Commission Act
- Freedom of Information Act
- Finance and Audit (Reform) Act
- Public Service Regulations
- Money Laundering and Terrorism (Prevention) Act
- Companies Act and Beneficial Ownership regulations

Institutional mandates, reporting requirements, oversight mechanisms, and enforcement powers were analyzed to determine coherence, overlap, and operational capacity. Particular attention was given to statutory provisions relating to investigative authority, prosecutorial referral mechanisms, administrative sanctions, and public reporting obligations. This desk review also considered publicly available annual reports, parliamentary records, policy documents, and international peer review observations where available.

2.4.2 Mapping Against International and Regional Frameworks

Following the desk review, Belize’s legislative framework was systematically mapped against relevant provisions of international and regional anti-corruption instruments to which Belize is a party.

UNCAC Mapping

Each thematic pillar of UNCAC, prevention (Chapter II), criminalization and law enforcement (Chapter III), international cooperation (Chapter IV), and asset recovery (Chapter V), was used as a benchmark for comparison. For example:

- Article 9 (public procurement) was mapped against the Contractor-General Act and procurement-related legislation.
- Articles 15–19 (criminalization of bribery, embezzlement, abuse of functions) were mapped against domestic criminal provisions.
- Article 33 (whistleblower protection) was assessed in relation to national disclosure frameworks.

OAS IACAC Mapping

Articles III–XIII of the Inter-American Convention Against Corruption were reviewed to assess preventive systems, standards of conduct, financial disclosure requirements, and oversight obligations. Consideration was also given to observations emerging from the MESICIC review process, where relevant.

Transparency International – National Integrity System (NIS[1])[7]

The analysis incorporated the NIS approach by evaluating the strength and interaction of institutional "pillars," including the legislature, executive, judiciary, public sector, oversight bodies, civil society, private sector, and media. This lens enabled examination of not only laws but also institutional interdependence and accountability linkages.

Sustainable Development Goal 16

The framework was further assessed against SDG 16 targets, particularly 16.5 (reduce corruption), 16.6 (effective institutions), and 16.10 (access to information). This ensured alignment between anti-corruption reforms and broader governance and development objectives.

2.4.3 Legislative Gap-Analysis Matrix

A structured legislative gap-analysis matrix was developed to ensure consistency and transparency in evaluation. The matrix included the following analytical dimensions:

- Relevant international standard (UNCAC / OAS / SDG reference)
- Corresponding Belizean legislation
- Assessment of alignment (full, partial, limited, or absent)
- Identified gaps or weaknesses
- Enforcement considerations
- Recommended reforms
- Priority level (high, medium, low)

This matrix enabled cross-comparison across thematic areas such as public sector integrity, procurement, asset declarations, whistleblower protection, criminalization, enforcement coordination, and transparency mechanisms.

The use of a standardized matrix ensured that findings were evidence-based, replicable, and analytically coherent, rather than anecdotal or impressionistic.

2.4.4 Analytical Limitations

As a desk-based policy review the analysis is limited by the availability of publicly accessible enforcement data and case statistics. While perception-based indicators such as the Corruption Perceptions Index provide contextual insight, they do not substitute for empirical enforcement metrics.[18] Accordingly, findings relating to enforcement effectiveness are interpreted within the constraints of available information.

17. Transparency International. (n.d.). ***National Integrity System assessments.*** transparency.org

18. Transparency International. (2025). ***Corruption Perceptions Index 2024: Frequently asked questions.*** transparency.org

· SECTION 03 ·

International & Regional Anti-Corruption Frameworks

3.1 United Nations Convention Against Corruption (UNCAC)

The UNCAC, adopted by the UN General Assembly in 2003 and entering into force in 2005, is the most comprehensive global legal instrument addressing corruption. It establishes a binding international framework requiring States Parties to adopt preventive measures, criminalize specified corrupt conduct, strengthen enforcement institutions, enhance international cooperation, and facilitate asset recovery.

UNCAC is structured around five core pillars: prevention (Chapter II), criminalization and law enforcement (Chapter III), international cooperation (Chapter IV), asset recovery (Chapter V), and technical assistance and information exchange (Chapter VI). For purposes of this legislative gap analysis, particular emphasis is placed on the first four pillars, which directly shape domestic legal and institutional frameworks.

3.1.1 Preventive Measures (Chapter II)

Chapter II of UNCAC requires States Parties to establish preventive anti-corruption systems grounded in transparency, accountability, and integrity. Article 5 mandates the development and implementation of coordinated anti-corruption policies that promote participation, rule of law, and sound public administration (UNODC, 2004, Art. 5).

Article 6 calls for the establishment of independent bodies responsible for preventing corruption, ensuring that such bodies are granted the necessary independence and resources to carry out their functions effectively.

Articles 7 and 8 address integrity in the public sector, including merit-based recruitment, codes of conduct, conflict-of-interest systems, and asset declaration regimes. These provisions require mechanisms that prevent public officials from misusing office for private gain.

Article 9 specifically addresses public procurement and public financial management, requiring transparent, competitive, and objective procurement systems. It emphasizes clear procedures, objective criteria, and effective oversight, recognizing procurement as a high-risk corruption sector.

Article 10 requires public reporting and transparency in public administration, while Article 13 encourages the active participation of civil society and protection of freedom of expression and access to information.

Collectively, these preventive measures underscore that anti-corruption governance must be proactive rather than reactive. A legal framework that criminalizes corruption but lacks preventive safeguards falls short of UNCAC's standards.

3.1.2 Criminalization and Law Enforcement (Chapter III)

Chapter III requires States to criminalize a core set of corruption-related offences. These include:

- Bribery of national public officials (Art. 15)

- Bribery of foreign public officials (Art. 16)
- Embezzlement, misappropriation, or diversion of property (Art. 17)
- Trading in influence (Art. 18)
- Abuse of functions (Art. 19)
- Illicit enrichment (Art. 20)
- Laundering of proceeds of crime (Art. 23)
- Obstruction of justice (Art. 25)

UNCAC also requires effective, proportionate, and dissuasive sanctions (Art. 30) and emphasizes the independence and integrity of law enforcement authorities (Art. 36).

These provisions establish the baseline against which domestic criminal statutes must be measured. The adequacy of definitions, scope of offences, available penalties, and prosecutorial authority are central to assessing compliance.

Importantly, UNCAC recognizes that enforcement credibility is critical to deterrence. Laws that exist only on paper without investigative capacity, prosecutorial follow-through, or transparent sanctioning mechanisms do not meet the Convention's spirit or intent.

3.1.3 International Cooperation (Chapter IV)

Chapter IV requires States Parties to cooperate in cross-border investigations and prosecutions. This includes mutual legal assistance (Art. 46), extradition (Art. 44), joint investigations (Art. 49), and transfer of criminal proceedings (Art. 47).

In an increasingly globalized financial system, corruption frequently involves cross-border transactions, offshore entities, or concealed beneficial ownership structures. UNCAC therefore obligates States to remove unnecessary legal barriers to cooperation and to facilitate timely exchange of information.

For Belize, international cooperation obligations are particularly relevant given its active integration into regional and global financial systems and its exposure to cross-border financial flows. As a small open economy, Belize participates in international trade, tourism, and financial services, including an offshore financial sector that facilitates international transactions and corporate structuring. The country's economic structure also reflects broader characteristics of small states, which are often highly dependent on external markets, foreign investment, and cross-border financial activity[19].

These dynamics increase exposure to transnational corruption risks, including the movement of illicit proceeds through foreign jurisdictions, shell companies, and international financial networks. As a result, effective compliance requires strong mutual legal assistance mechanisms and coordinated engagement between domestic authorities and foreign counterparts.

19. World Bank. (2016). *Small states: Economic review and basic statistics.*

3.1.4 Asset Recovery (Chapter V)

Chapter V of UNCAC is widely regarded as one of its most innovative features. It establishes asset recovery as a fundamental principle of the Convention (Art. 51), requiring States to take measures to trace, freeze, confiscate, and return proceeds of corruption.

Articles 52–57 set out obligations relating to financial institution due diligence, confiscation orders, international cooperation in freezing assets, and return of assets to requesting States.

Asset recovery is particularly important in ensuring that corruption does not yield financial benefit. Without effective confiscation mechanisms, corruption may remain profitable even where criminal liability is established.

UNCAC thus shifts anti-corruption policy beyond punishment toward restitution and restoration. The existence of legal provisions for confiscation, unexplained wealth investigations, and cross-border asset tracing are therefore essential components of legislative alignment.

3.1.5 Relevance to the Belize Gap Analysis

The UNCAC framework provides the primary benchmark against which Belize’s legislative and institutional architecture is assessed. The gap analysis examines:

- Whether preventive institutions possess sufficient independence and authority;
- Whether criminal offences align with UNCAC definitions and scope;
- Whether sanctions are proportionate and dissuasive;
- Whether mechanisms exist for effective mutual legal assistance and asset recovery;
- Whether oversight and reporting mechanisms meet transparency standards.

UNCAC’s comprehensive approach, combining prevention, enforcement, international cooperation, and asset recovery, ensures that anti-corruption frameworks are evaluated holistically rather than in isolation. The subsequent sections of this report will assess Belize’s legal framework against these core UNCAC pillars.

3.2 OAS Inter-American Convention Against Corruption (IACAC)

IACAC is the principal regional anti-corruption instrument within the Americas and remains an important benchmark for assessing Belize’s legal and institutional framework. Unlike UNCAC, which offers a broad global architecture, the IACAC places particular emphasis on practical preventive measures, standards of conduct, criminalization, and interstate cooperation within the regional context. It requires States Parties to adopt measures to prevent, detect, punish, and eradicate corruption in the performance of public functions and in acts specifically linked to public administration.

A central provision of the Convention is Article III, which sets out a broad menu of preventive measures that States Parties are expected to establish or strengthen. These include standards of conduct for the correct, honorable, and proper fulfillment of public functions; systems for registering the income, assets, and liabilities of public officials; systems of government hiring and procurement that reduce opportunities for corruption; mechanisms to protect public servants and private citizens who, in good faith, report acts of corruption; oversight bodies; and measures to deter bribery of domestic and foreign public officials. Article III is especially relevant to Belize because it provides a direct benchmark for evaluating the adequacy of laws on public integrity, procurement oversight, whistleblower protection, and financial disclosure.

The Convention also addresses transnational dimensions of corruption. Article VI requires criminalization of acts of corruption, including the solicitation or acceptance by a government official of any benefit in exchange for acts or omissions in the performance of public functions, as well as the offering or granting of such benefits. Article VIII addresses transnational bribery, while Article IX addresses illicit enrichment, requiring States Parties that have not already done so to criminalize significant increases in the assets of a government official that cannot reasonably be explained in relation to lawful earnings, subject to constitutional principles and domestic law. Article XIII addresses extradition and reinforces the expectation that States Parties will cooperate in bringing offenders to justice.

For Belize, the practical significance of the IACAC is reinforced through the Follow-Up Mechanism for the Implementation of the Inter-American Convention Against Corruption (MESICIC)[20]. MESICIC serves as the regional peer review process through which participating states are assessed on their implementation of the Convention and are provided with recommendations for legal, institutional, and policy reform. Belize has been reviewed under multiple rounds of this process, and the observations of the Committee of Experts are highly relevant to this gap analysis because they identify both progress made and areas requiring further attention.

MESICIC observations on Belize have repeatedly focused on a set of recurring issues that are directly relevant to this report. These include the need to strengthen systems of government hiring and procurement, improve mechanisms for the protection of public servants and private citizens who report acts of corruption, and further develop standards and measures relating to the prevention of bribery of domestic and foreign government officials. More recent review materials also indicate continuing attention to the criminalization of illicit enrichment under Article IX and the strengthening of cooperation and enforcement arrangements under Article XIII.

The relevance of the IACAC to Belize's anti-corruption framework lies in two areas. First, it provides a more specific regional benchmark for preventive integrity measures than is often captured in domestic legislation alone. Second, through MESICIC, it generates concrete recommendations that illuminate where implementation gaps persist despite the existence of formal laws. In this sense, the IACAC is not only a normative instrument but also a practical monitoring framework that helps identify where Belize's legal provisions, oversight institutions, and enforcement mechanisms remain incomplete or underperforming. These regional obligations and observations are therefore an important complement to the UNCAC analysis and should be treated as a core reference point in assessing Belize's anti-corruption architecture.

3.3 Transparency International Framework [21]

Transparency International's contribution to anti-corruption analysis is especially relevant because it focuses not only on legal rules, but on the broader ecosystem of institutions, incentives, and accountability relationships that determine whether corruption is prevented or tolerated in practice. Its National Integrity System (NIS) framework is particularly useful for this report because it examines both the formal legal framework and the actual institutional practice of the main "pillars" that sustain public integrity. Transparency International explains that a NIS assessment evaluates the extent to which each pillar functions effectively, the corruption risks it faces, and how it contributes to the wider anti-corruption system.", "Under the NIS approach, anti-corruption performance is shaped

20. Organization of American States. (n.d.). *Follow-up mechanism for the implementation of the IACAC (MESICIC).* oas.org
21. United Nations Office on Drugs and Crime (UNODC). (2004). ***United Nations Convention Against Corruption.*** **unodc.org**

by the interaction of institutions such as the legislature, executive, judiciary, public sector, law enforcement bodies, electoral management bodies, supreme audit institutions, ombuds institutions, anti-corruption agencies, media, civil society, and the private sector. The value of this framework for Belize is that it directs attention away from narrow legislative compliance and toward systemic functionality. A country may have anti-corruption laws on the books, but if institutions lack independence, resources, coordination, transparency, or political backing, the integrity system may still perform poorly. For Belize, this is particularly relevant because the country's anti-corruption architecture is highly distributed, with multiple institutions carrying partial mandates rather than a single centralized anti-corruption authority.

The NIS framework is also useful in diagnosing cross-cutting governance weaknesses. Transparency International's methodology explicitly examines gaps between formal provisions and practice on the ground, making it well suited to identify situations where institutions exist but are not fully operational, where oversight findings do not lead to sanctions, or where legal transparency obligations are weakened by limited implementation. This directly supports the analytical approach of the present report, which finds that Belize's principal challenges often arise not from total legislative absence but from fragmented mandates, variable enforcement, and weak operational follow-through.

In addition to the NIS framework, Transparency International's Corruption Perceptions Index (CPI) provides important context for understanding Belize's governance environment. The CPI is not a direct measure of corruption incidence or prosecutorial performance; rather, it reflects perceptions of public sector corruption based on expert assessments and surveys. Even so, it is influential because it shapes international perceptions of governance risk, institutional credibility, and investor confidence. In the context of Belize, the CPI is relevant not as a substitute for legal or institutional analysis, but as a contextual indicator of how the country is viewed in terms of public sector integrity. This matters because anti-corruption systems must ultimately be assessed not only by their legal design but also by whether they inspire confidence in impartial enforcement and public accountability.

Transparency International's broader strategic work is also relevant to this report. Its integrity agenda emphasizes the protection of public resources, the interruption of illicit financial flows, integrity in politics, and stronger corporate accountability. These priorities align closely with Belize's own risk areas, particularly procurement, political integrity, beneficial ownership transparency, and the role of professional and corporate structures in concealing illicit wealth.

Taken together, the NIS framework and CPI context help situate Belize's anti-corruption framework within a broader governance lens. They reinforce the need to assess not only the legal adequacy of statutes but also the resilience, independence, and practical functioning of institutions. For this reason, Transparency International's framework provides an important complementary methodology to UNCAC and the IACAC by focusing on whether the broader integrity system is capable of supporting sustained anti-corruption outcomes.

3.4 Sustainable Development Goal 16

The 2030 Agenda for Sustainable Development embeds anti-corruption within a broader governance and development framework through Sustainable Development Goal 16 (SDG 16), which seeks to promote peaceful and inclusive societies, provide access to justice for all, and build effective, accountable, and inclusive institutions at all levels. SDG 16 is especially relevant to this report because it frames anti-corruption not simply as a criminal justice issue, but as a core condition for sustainable development, public trust, and institutional resilience.

Three targets are particularly important for Belize's anti-corruption assessment. Target 16.5 calls on states to "substantially reduce corruption and bribery in all their forms." This target directly supports reforms aimed at criminalization, investigation, prosecution, and the reduction of opportunities for corruption in public administration. It aligns closely with UNCAC Chapters II and III, especially with respect to preventive systems, bribery offences, abuse of functions, and institutional integrity. For Belize, progress under Target 16.5 is tied not only to the existence of laws such as the Prevention of Corruption Act and AML/CFT legislation, but also to whether those laws are enforced effectively and consistently.

Target 16.6 calls for the development of "effective, accountable and transparent institutions at all levels." This target is particularly significant because it extends beyond criminalization to the broader question of institutional performance. It is directly relevant to Belize's oversight and accountability institutions, including the Integrity Commission, Auditor General, Ombudsman, Contractor-General, and Public Accounts Committee. It also links closely to UNCAC provisions requiring independent preventive bodies, public procurement safeguards, financial management controls, and oversight structures. In practical terms, this target underscores that anti-corruption effectiveness depends on institutions that are not only formally established but operationally credible, adequately resourced, and capable of follow-through.

Target 16.10 calls for ensuring public access to information and protecting fundamental freedoms, in accordance with national legislation and international agreements. This target is directly relevant to Belize's Freedom of Information regime and to the broader role of civil society, media, and public oversight in corruption prevention. It complements UNCAC Article 10 on public reporting and Article 13 on participation of society. In this respect, SDG 16.10 highlights that transparency is not merely an administrative value but an anti-corruption mechanism in its own right. Where information on public contracting, public expenditure, beneficial ownership, or official decision-making is inaccessible, corruption risks are harder to detect and accountability is weakened.

The link between SDG 16 and UNCAC implementation is therefore both conceptual and operational. UNCAC provides the legally binding anti-corruption standards, while SDG 16 situates those same objectives within a broader development framework that emphasizes accountability, institutional effectiveness, and transparency. In practice, progress on UNCAC implementation contributes directly to progress on SDG 16, particularly where reforms strengthen public procurement integrity, criminal justice responses to corruption, asset recovery, oversight institutions, and access to information. Conversely, weak implementation of UNCAC obligations may hinder progress on SDG 16 targets by allowing corruption risks to persist within governance and public service delivery systems.

For Belize, SDG 16 is especially useful because it provides a framework for connecting anti-corruption reform to broader national development outcomes. Corruption affects fiscal sustainability, the quality of public services, investor confidence, and citizen trust in institutions. Framing anti-corruption reforms through SDG 16 therefore helps underscore that legislative modernization, stronger oversight, better enforcement coordination, and greater transparency are not only legal compliance measures; they are also development priorities. In that sense, SDG 16 complements both UNCAC and the IACAC by reinforcing the idea that anti-corruption is integral to effective governance and long-term institutional legitimacy.

· SECTION 04 ·

National Anti-Corruption Legal & Institutional Framework

4.1 Constitutional Foundations

The Constitution of Belize[22] serves as the supreme law of the country and provides the foundational legal architecture for governance, accountability, and the rule of law. Although the Constitution does not explicitly define corruption or contain a dedicated anti-corruption clause, it establishes the core democratic principles that underpin integrity within public administration. These include the separation of powers among the executive, legislature, and judiciary, the protection of fundamental rights and freedoms, and mechanisms for judicial review and constitutional redress. Together, these principles form the normative framework within which anti-corruption laws, institutions, and oversight mechanisms operate.

Several constitutional provisions indirectly support anti-corruption governance by strengthening transparency, accountability, and civic oversight. The Constitution guarantees fundamental rights such as freedom of expression, freedom of association, equality before the law, protection of the law, and protection of property (Belize Constitution, Chapter II). These rights enable civil society, media organizations, and citizens to scrutinize public officials and government decisions, thereby contributing to broader anti-corruption efforts. In addition, the Constitution establishes the Supreme Court and the Court of Appeal, which provide mechanisms for judicial review and constitutional interpretation. These institutions play an important role in ensuring that public authorities act within the law and can be held accountable where abuses of power or maladministration occur.

The Constitution also anchors several institutions that are directly relevant to integrity and accountability within the public sector. Notably, it provides for the establishment and independence of the Director of Public Prosecutions (DPP), who has constitutional authority to institute, undertake, and discontinue criminal proceedings on behalf of the state. This office plays a central role in prosecuting corruption-related offences where sufficient evidence exists. The Constitution further establishes the Public Services Commission, which oversees appointments, discipline, and removal of public officers, thereby contributing to the integrity and professionalism of the public service. In addition, the Auditor-General is constitutionally mandated to audit public accounts and report to the National Assembly on the management of public funds. This function is essential for detecting financial irregularities and ensuring fiscal accountability.

Importantly, the Constitution also contains provisions that safeguard the operational independence of certain oversight institutions. For example, expenditures related to constitutionally established offices such as the judiciary and the Auditor-General are typically charged directly to the Consolidated Revenue Fund, providing a degree of financial autonomy and insulating these bodies from undue political influence. This structural protection aligns with international anti-corruption standards that emphasize the independence of oversight institutions responsible for detecting and addressing corruption.

Despite these important safeguards, the constitutional framework presents several limitations from an anti-corruption perspective. The Constitution does not establish a constitutional asset declaration regime, nor does it

22. Government of Belize. (2022). *Constitution of Belize (as amended to 7 November 2022)*. National Assembly of Belize.

mandate conflict-of-interest rules for public officials. Similarly, it does not enshrine procurement transparency requirements, whistleblower protections, or an explicit constitutional right of access to information framed in anti-corruption terms. These key integrity mechanisms are instead addressed through ordinary legislation, such as the Prevention of Corruption Act, the Public Finance Management Act, and other statutory frameworks.

As a result, Belize's anti-corruption system relies heavily on statutory law and the effectiveness of implementing institutions rather than on constitutionally entrenched integrity guarantees. While this approach allows for legislative flexibility, it can also create vulnerabilities. Anti-corruption provisions embedded only in ordinary legislation may be more susceptible to amendment, repeal, or inconsistent enforcement. Furthermore, the frag- mentation of integrity obligations across multiple statutes can lead to gaps in coordination and oversight, potentially weakening the overall coherence of the national anti-corruption framework.

The absence of explicit constitutional anti-corruption provisions may also limit the normative force of integrity reforms and reduce the ability of courts to rely on constitutional principles when addressing corruption-related governance failures. In this context, strengthening the constitutional recognition of transparency, accountability, and integrity, whether through explicit provisions or through strengthened oversight mandates, could further align Belize's governance framework with international standards such as the UNCAC and the Inter-American Convention against Corruption (IACAC), both of which emphasize the importance of preventive measures, institutional independence, and accountability mechanisms in combating corruption.

4.2 Core Legislation

Belize's core anti-corruption legislation consists of statutes that directly regulate integrity in public life, transparency in government, and accountability for corruption-related misconduct. These laws collectively form the central legal framework through which corruption risks are prevented, monitored, and sanctioned within public administration.

The Prevention of Corruption Act (PoCA)[23], Chapter 105, serves as the primary legislative instrument addressing corruption involving public officials and public bodies. The Act establishes the Integrity Commission, which is responsible for overseeing financial disclosure requirements for persons in public life. Public officials are required to submit declarations of assets, income, and liabilities, and the Act criminalizes both failure to file these declarations and the submission of false or misleading information. The legislation also defines corruption-related offences, including bribery, solicitation of improper advantage, and misuse of official position, and includes provisions addressing corporate liability where companies participate in corrupt activities. While the PoCA provides the central legal basis for integrity oversight, the legislative gap analysis highlights several limitations affecting its effectiveness. These include implementation challenges, limited transparency surrounding asset declarations, narrow definitions of certain corruption offences, and gaps relating to foreign bribery and trading in influence. As a result, although the Act establishes an important preventive framework, its enforcement capacity and alignment with evolving international anti-corruption standards remain constrained.

A second key pillar of Belize's anti-corruption framework is the Freedom of Information Act (Cap. 13)[24], which establishes a legal right for members of the public to access official documents held by government ministries and public bodies. The Act aims to promote transparency in administrative decision-making and ensure public access to information regarding government policies, contracts, and operations. Access to information is widely

23. *Prevention of Corruption Act* (Chapter 105). oas.org
24. *Freedom of Information Act* (Chapter 13). nationalassembly.gov.bz

recognized as a fundamental tool for strengthening public oversight, investigative journalism, and civil society monitoring of public institutions. However, the legislative analysis indicates that the practical impact of the Act has been limited. Weak compliance by public authorities, broad statutory exemptions, and the absence of a dedicated oversight or enforcement body have constrained its implementation. In addition, the law does not require systematic proactive disclosure of government information through digital platforms, limiting its effectiveness as a modern transparency instrument.

The Ombudsman Act[25] and the Contractor-General Act[26] also form part of Belize's core institutional oversight system for addressing corruption and maladministration. The Ombudsman provides an independent mechanism through which citizens may submit complaints regarding abuse of authority, administrative injustice, or misconduct by public officials. The Ombudsman has the authority to investigate complaints and issue recommendations, including referrals for disciplinary or criminal proceedings where wrongdoing is identified. Similarly, the Contractor-General has a preventive oversight role in monitoring government contracting, licensing, and procurement processes to identify fraud, waste, irregularities, or abuse of public resources. Despite their importance within the accountability framework, both mechanisms face structural limitations. Their powers are largely investigative and recommendatory, meaning that enforcement actions often depend on follow-up by other instrument such as the police, disciplinary authorities, or the Director of Public Prosecutions. This reliance on external enforcement can weaken the overall effectiveness of these oversight bodies.

Electoral integrity is addressed through the Representation of the People Act (ROPA), Chapter 9[27], which criminalizes various forms of electoral corruption. The Act prohibits practices such as bribery, treating, undue influence, and personation during elections and establishes penalties that may include fines, imprisonment, and disqualification from voting or holding public office. It also provides mechanisms for election petitions that allow courts to void election results where corrupt practices have materially affected the outcome. Despite these safeguards, the legislative analysis identifies important gaps within Belize's electoral integrity framework. In particular, the Act does not provide a comprehensive system for campaign finance transparency through regulation, nor does it grant extensive investigative powers to the Elections and Boundaries Commission to monitor and enforce political financing rules. These limitations create potential vulnerabilities in political financing and electoral accountability.

4.3 Complementary Laws

In addition to the core legislation that directly regulates corruption and public integrity, Belize's anti-corruption framework is reinforced by a range of complementary laws. Although these statutes do not exclusively target corruption, they play a critical role in preventing, detecting, tracing, and sanctioning corrupt conduct, particularly where corruption generates illicit financial gains.

25. *Ombudsman Act* (Chapter 5). ombudsman.gov.bz
26. *Contractor-General Act.* agm.gov.bz

One of the most significant complementary laws is the Money Laundering and Terrorism (Prevention) Act, Chapter 104 (MLTPA)[28]. This legislation provides the legal framework for combating money laundering and terrorist financing and is essential for addressing the financial dimensions of corruption. The Act criminalizes money laundering and establishes regulatory obligations for financial institutions and designated non-financial businesses and professions, including requirements related to customer due diligence, record keeping, and the reporting of suspicious transactions. The law also introduces enhanced monitoring of politically exposed persons (PEPs) and provides mechanisms for asset tracing, freezing, and confiscation. In the context of anti-corruption enforcement, the MLTPA is particularly valuable because it enables authorities to investigate and disrupt illicit financial flows derived from bribery, fraud, embezzlement, and other corruption offences, even where the underlying corruption offence may be difficult to prove directly.

The Civil Asset Recovery and Unexplained Wealth Act, 2023[29] represents another important development within Belize's anti-corruption framework. This legislation introduces civil mechanisms for freezing and recovering assets obtained through unlawful conduct, allowing authorities to pursue asset recovery proceedings without requiring a criminal conviction. A key feature of the Act is the introduction of unexplained wealth orders, which require individuals to demonstrate that assets disproportionate to their lawful income have been legitimately acquired. This tool strengthens Belize's capacity to address illicit enrichment and recover proceeds of corruption. However, the legislative analysis identifies potential concerns regarding the presence of executive exemption provisions and certain limitation period constraints that may weaken the practical reach of the law.

Corporate transparency is addressed through the Belize Companies Act (Cap. 250)[30], which regulates company formation, governance, and reporting obligations. Corporate entities can be used to conceal illicit assets, obscure beneficial ownership, or facilitate procurement-related corruption and money laundering schemes. The Companies Act therefore plays an important supporting role in the anti-corruption framework by establishing corporate record-keeping requirements and strengthening transparency around company ownership. Recent reforms relating to beneficial ownership information have improved the regulatory environment; however, limitations remain with respect to verification mechanisms, public accessibility of ownership information, and the effective integration of corporate registry data into corruption and financial crime investigations.

Public financial governance laws also contribute to the integrity framework. The Financial Orders, 1965[31] establish administrative controls governing the management of public funds, including responsibilities of Accounting Officers, procedures for expenditure authorization, and procurement-related financial oversight. While these rules provide an important baseline for internal financial accountability, they are widely considered outdated and do not fully reflect modern standards of procurement transparency, digital financial management, or risk-based over- sight.

Similarly, the Finance and Audit (Reform) Act, Chapter 15[32] strengthens public financial management by establishing the Consolidated Revenue Fund, defining rules governing public expenditure, and empowering the Auditor-General to conduct financial and performance audits of government operations. The Act also criminalizes certain forms of financial misconduct relating to the misuse of public funds. However, the legislation focuses primarily

27. *Representation of the People Act* (Chapter 9). elections.gov.bz
28 *Money Laundering and Terrorism (Prevention) Act, Chapter 104.* centralbank.org.bz
29 *The Civil Asset Recovery and Unexplained Wealth Act, 2023* nationalassembly.gov.bz
30. *Belize Companies Act* (Cap. 250). bccar.bz
31. *Financial Orders, 1965.* audit.gov.bz
32. *Finance and Audit (Reform) Act, Chapter 15.* agm.gov.bz

on financial administration and accountability rather than broader corruption prevention. It does not establish asset declaration requirements, whistleblower protections, or integrated anti-corruption enforcement mechanisms.

Finally, the Public Service Regulations[33] provide an additional layer of integrity governance within the public administration. These regulations establish conduct rules for public officers, including provisions addressing conflicts of interest, acceptance of gifts, disciplinary procedures, and standards of financial conduct. They are designed to promote professionalism and ethical behavior within the public service. Nevertheless, the regulations do not create a comprehensive disclosure regime for financial interests, nor do they provide strong protection for whistleblowers reporting corruption. In addition, the absence of a centralized integrity enforcement unit limits the ability to coordinate disciplinary enforcement across government institutions.

4.4 Institutional Architecture

Belize’s institutional anti-corruption architecture is characterized by a multi-agency model in which responsibilities or prevention, investigation, oversight, and enforcement are distributed across several institutions rather than concentrated in a single specialized anti-corruption authority. This structure reflects a governance system in which integrity oversight is embedded within existing constitutional, regulatory, financial, and law enforcement bodies. While this distributed approach provides multiple entry points for detecting and addressing corruption risks, it also creates coordination challenges and uneven enforcement across institutions.

At the center of the preventive integrity framework is the Integrity Commission, established under the PoCA. The Commission is responsible for receiving and reviewing financial declarations from persons in public life, monitoring compliance with disclosure requirements, and investigating potential breaches related to non-submissions or false declarations. These disclosure mechanisms are intended to deter illicit enrichment and conflicts of interest among senior public officials. In principle, the Commission serves as a key preventive oversight body within Belize’s integrity system. However, the legislative gap analysis indicates that the Commission’s effectiveness has historically been constrained by operational limitations, including resource and staffing challenges, inconsistent compliance monitoring, and concerns relating to institutional independence and enforcement capa- city.

Criminal enforcement of corruption offences ultimately falls within the authority of the Director of Public Prosecutions (DPP), who is constitutionally empowered to institute and conduct criminal proceedings. The DPP plays a critical role in translating investigative findings into formal prosecutions and ensuring that corruption offences are pursued within the criminal justice system. Investigative responsibilities are primarily carried out by the Belize Police Department, particularly through units responsible for financial crimes and serious offences. In cases involving financial intelligence and illicit financial flows, the FIU plays a central investigative and analytical role. The FIU functions as Belize’s national authority for financial intelligence under the Money Laundering and Terrorism (Prevention) Act and receives suspicious transaction reports from financial institutions and designated non-financial businesses and professions. In addition to its financial intelligence mandate, the FIU also acts as the Civil Recovery Authority under the Civil Asset Recovery and Unexplained Wealth Act, 2023, enabling it to pursue asset freezing and recovery proceedings against assets suspected to be derived from unlawful conduct. This dual role strengthens Belize’s capacity to address the financial proceeds of corruption and related crimes.

Financial oversight and public expenditure accountability are primarily exercised through the Office of the Auditor-General, which operates under the Finance and Audit (Reform) Act. The Auditor-General is responsible for auditing the public accounts of Belize and assessing whether government funds have been used in accordance with applicable laws and financial regulations. Through financial audits, compliance reviews, and performance audits, the office can identify irregularities, misuse of public funds, fraud risks, and systemic weaknesses in public financial management. The Public Accounts Committee (PAC) of the National Assembly complements this oversight function by reviewing audit findings and providing parliamentary scrutiny of government financial administration. Together, these mechanisms are intended to strengthen accountability within the management of public resources and detect potential corruption or financial mismanagement.

Additional oversight mechanisms are provided through the Office of the Ombudsman and the Contractor-General. The Ombudsman is mandated to investigate complaints of maladministration, abuse of authority, or unfair treatment by public officials. This office serves as an accessible channel through which citizens may seek administrative accountability. The Contractor-General, in turn, provides oversight over government contracting, licensing, and procurement processes, with the objective of identifying fraud, waste, irregularities, or improper conduct in public contracting. Both institutions play an important role in promoting transparency and accountability within public administration. However, their effectiveness is often limited by the fact that their powers are largely investigative and recommendatory. Enforcement of their findings generally depends on follow-up action by other authorities, which can delay or weaken the practical impact of their oversight.

Electoral integrity and political accountability fall under the jurisdiction of the Elections and Boundaries Commission, which administers elections and oversees aspects of electoral governance. While the Commission plays an important role in ensuring the proper conduct of elections, the legislative gap analysis indicates that its authority to investigate and enforce electoral corruption offences remains relatively limited, particularly in areas related to campaign finance transparency and monitoring.

Several regulatory and supervisory bodies also contribute to the broader institutional environment that supports anti-corruption enforcement. The Belize Companies and Corporate Affairs Registry plays a role in corporate transparency by maintaining records related to company formation and beneficial ownership. Financial sector supervision is carried out by institutions such as the Central Bank of Belize and the Financial Services Commission, both of which regulate financial institutions and ensure compliance with anti-money laundering and counter-terrorism financing standards. These regulatory functions are important for preventing the misuse of financial and corporate structures to conceal corruption proceeds or facilitate illicit financial flows.

Taken together, Belize's institutional architecture demonstrates that the country possesses many of the formal components typically associated with an anti-corruption governance system. The principal challenge identified in the legislative gap analysis is therefore not the absence of relevant institutions but rather the fragmentation of mandates, uneven enforcement powers, and limited coordination among oversight, investigative, and prosecutorial bodies. Recurrent issues identified across institutions include insufficient follow-up on oversight findings, limited transparency in reporting and disclosure mechanisms, the absence of integrated digital information systems, and gaps in coordination between preventive, investigative, and enforcement functions. Strengthening institutional cooperation, clarifying mandates, and enhancing operational capacity would significantly improve the effectiveness of Belize's overall anti-corruption framework.

33. *Public Service Regulations.* oas.org

· SECTION 05 ·

Comparative Legislative Gap Analysis

This section presents the completed Legislative Gap Analysis Matrix, the analytical core of this report. The matrix applies the standardized methodology described in Section 2.4 to eleven instruments of the Belizean legal order, assessing each against the international and regional benchmarks established in Section 3 — the UNCAC, the OAS IACAC, the FATF Recommendations, and SDG 16.

For each instrument, the matrix sets out its scope and objective, key provisions, the relevant international standards, strengths and alignment, identified gaps, implications and risks, recommendations for reform, and the responsible institutions. Each instrument is assigned a priority level — High, Medium–High, Medium, or Not Rated — reflecting the urgency and significance of the reforms required. The section closes with a consolidated priority map and reform pathway.

> The full Legislative Gap Analysis Matrix follows on the pages overleaf, comprising the eleven reviewed instruments and a concluding priority map. Continuous page numbering is maintained throughout the matrix and the remainder of this report.

Instruments Reviewed

- **01** Constitution of Belize — *High*
- **02** Freedom of Information Act (Cap. 13) — *Medium–High*
- **03** Belize Companies Act (Cap. 250) and related amendments — *Medium–High*
- **04** Money Laundering and Terrorism (Prevention) Act (MLTPA) — *High*
- **05** Ombudsman Act — *Medium*
- **06** Public Service Regulations — *Medium*
- **07** Civil Asset Recovery and Unexplained Wealth Act, 2023 — *High*
- **08** Financial Orders (FO), 1965 — *High*
- **09** Finance and Audit (Reform) Act, Chapter 15 (Rev. 2020) — *High*
- **10** Prevention of Corruption Act (PoCA), Chapter 105 (Rev. 2011) — *High*
- **11** Representation of the People Act (ROPA), Chapter 9 (Rev. 2020) — *Medium–High*

GLOBAL FINANCIAL INTEGRITY

BELIZE POLICY RESEARCH INSTITUTE

University of Belize

Legislative Gap Analysis Matrix

An anti-corruption framework review of Belize

ELEVEN INSTRUMENTS OF THE BELIZEAN LEGAL ORDER

HIGH PRIORITY 06

- 01 Constitution of Belize
- 04 Money Laundering and Terrorism (Prevention)…
- 07 Civil Asset Recovery and Unexplained Wealth…
- 08 Financial Orders (FO), 1965
- 09 Finance and Audit (Reform) Act, Chapter 15…
- 10 Prevention of Corruption Act (PoCA), Chapter…

MEDIUM–HIGH PRIORITY 03

- 02 Freedom of Information Act (Cap. 13)
- 03 Belize Companies Act (Cap. 250) and related…
- 11 Representation of the People Act (ROPA), Chap…

MEDIUM PRIORITY 02

- 05 Ombudsman Act
- 06 Public Service Regulations

STRENGTHS · IDENTIFIED GAPS · IMPLICATIONS · RECOMMENDATIONS FOR REFORM

01

· INSTRUMENT ·

Constitution of Belize

PRIORITY LEVEL

H

HIGH PRIORITY

SCOPE & OBJECTIVE

Establishes the supreme law of Belize and the constitutional framework for democratic governance, rule of law, protection of fundamental rights, separation of powers, public service administration, prosecution, and public financial accountability. It provides the legal foundation on which the anti-corruption framework is built.

KEY PROVISIONS

The Constitution declares itself the supreme law and voids inconsistent laws. It protects fundamental rights, including protection of the law, freedom of expression, freedom of assembly and association, privacy, and protection from discrimination, all of which support transparency, civic oversight, and accountability. It establishes key accountability institutions and functions, including the Director of Public Prosecutions with independent authority to institute, continue, and discontinue criminal proceedings; the Public Services Commission with powers over appointments, discipline, and removal in the public service; and the Auditor-General, who audits public accounts, has access to all relevant records, and reports to the legislature. It also provides constitutional protection for the institutional financing of oversight bodies by giving first-priority calls on the Consolidated Revenue Fund to the budgets of offices such as the Auditor-General, Ombudsman, Contractor-General, Integrity Commission, and DPP.

STRENGTHS & ALIGNMENT

The Constitution provides a strong rule-of-law base for anti-corruption efforts by establishing constitutional supremacy and enforceable rights. It supports accountability through freedom of expression, association, privacy, equality before the law, and judicial redress. It constitutionally anchors several institutions critical to anti-corruption enforcement, including the DPP, Public Services Commission, and Auditor-General, and protects the operational independence of the DPP and Auditor-General. The first-priority funding protection for core oversight bodies is also a significant safeguard for institutional independence.

IDENTIFIED GAPS

The Constitution does not expressly define corruption or establish a direct constitutional duty of integrity in public office. It does not itself create a comprehensive constitutional asset declaration regime, conflict-of-interest regime, procurement transparency clause, whistleblower guarantee, or access-to-information guarantee specifically framed around anti-corruption. Much of the anti-corruption framework therefore depends on ordinary legislation and the effectiveness of implementing institutions. In addition, while key institutions are constitutionally recognized, the Constitution does not by itself resolve mandate fragmentation or establish a unified anti-corruption coordination mechanism.

INTERNATIONAL STANDARDS

UNCAC Arts. 5, 6, 7, 8, 9, 10, 13, 30, 36; OAS IACAC Arts. III, V, XIII; SDG 16 targets 16.5, 16.6, 16.10;

Transparency International National Integrity System pillars on judiciary, legislature, executive, public sector, oversight institutions, and rule of law

IMPLICATIONS & RISKS

Because the Constitution does not contain an explicit anti-corruption clause or a full constitutional integrity framework, gaps in ordinary legislation can weaken the broader system. This creates risk that accountability remains fragmented across statutes and institutions, with uneven enforcement and inconsistent protection for transparency, disclosure, and integrity obligations. The absence of express constitutional anti-corruption standards may also limit the normative force of integrity reforms and allow heavy reliance on weaker statutory mechanisms.

· INSTRUMENT (CONTINUED) ·

01 Constitution of Belize

RECOMMENDATIONS FOR REFORM

Consider a constitutional modernization review to assess whether Belize should adopt stronger constitutional integrity principles, such as explicit standards of public office, conflict-of-interest obligations, protection for oversight bodies, stronger guarantees for transparency and access to information, and clearer constitutional support for independent anti-corruption enforcement. Even without formal amendment, constitutional provisions should be interpreted and operationalized through stronger implementing legislation, especially in procurement, asset declaration, whistleblower protection, and access to information. Clearer statutory coordination rules should also be enacted to connect constitutionally grounded bodies such as the DPP, Auditor-General, Ombudsman, Contractor-General, and Integrity Commission.

RESPONSIBLE INSTITUTIONS

National Assembly; Attorney General's Ministry; Judiciary; Director of Public Prosecutions; Public Services Commission; Auditor-General; Integrity Commission; Ombudsman; Contractor-General.

02

· INSTRUMENT ·

Freedom of Information Act (Cap. 13)

PRIORITY LEVEL

M-H MEDIUM-HIGH PRIORITY

SCOPE & OBJECTIVE

To guarantee the right of every person to access official information held by public authorities, promote transparency, and hold the government accountable.

KEY PROVISIONS

Establishes public right of access to documents (s. 9–21). Requires publication of organizational and functional information of ministries (s. 6). Obliges public bodies to make manuals and policy documents available for inspection (s. 7). Prohibits secrecy clauses in public contracts (s. 21A, inserted by Act 7 of 2008). Provides for review by the Ombudsman and appeal to the Supreme Court (s. 35–43). Requires annual reporting to the National Assembly (s. 46).

INTERNATIONAL STANDARDS

UNCAC Art. 10 (Public reporting) and Art. 13 (Participation of society); OAS Convention Art. III(11); SDG 16.10 (Access to information).

STRENGTHS & ALIGNMENT

Provides broad access rights and institutional review via Ombudsman. Covers ministries, departments, statutory bodies, and local authorities. Criminalizes refusal or neglect to provide access (s. 21B). Forbids confidentiality clauses in public contracts, enhancing procurement transparency.

IDENTIFIED GAPS

Weak compliance: ministries often fail to publish or respond within statutory timeframes. No central oversight body to enforce compliance. Does not guarantee proactive disclosure in digital formats. Exemptions (Part IV) can be broadly applied, limiting access. No whistleblower linkage to corruption prevention mechanisms.

IMPLICATIONS & RISKS

Undermines citizens' ability to scrutinize government spending and corruption. Reduces accountability and public trust. Allows discretionary secrecy and poor enforcement of disclosure duties.

RECOMMENDATIONS FOR REFORM

Establish a central Information Commissioner or FOI Oversight Unit under the Ministry of Public Service or the Ombudsman. Digitize and publish all required information online (open-data approach). Strengthen penalties for non-compliance beyond administrative fines. Narrow overly broad exemptions and align definitions with UNCAC standards.

03

· INSTRUMENT ·

Belize Companies Act (Cap. 250) and related amendments

PRIORITY LEVEL

M-H MEDIUM–HIGH PRIORITY

SCOPE & OBJECTIVE

Regulates the incorporation, governance, registration, and operation of companies in Belize. From an anti-corruption perspective, the Act provides the legal framework for corporate transparency, corporate accountability, and the regulation of legal entities that may interact with public officials, public contracts, or financial systems.

KEY PROVISIONS

Establishes procedures for incorporation, registration, and regulation of companies. Requires companies to maintain corporate records, including registers of directors and shareholders, and to file certain information with the Companies Registry. Sets governance rules for directors' duties, fiduciary responsibilities, and corporate decision-making. Requires companies to maintain financial records and accounting documentation. Establishes regulatory authority for the Registrar of Companies to oversee compliance. The Act also supports broader financial oversight through requirements related to record keeping and corporate reporting that may assist law enforcement or regulatory investigations. Amendments and related legislation have introduced requirements relating to beneficial ownership disclosure, particularly in response to international financial transparency standards and anti-money laundering obligations.

STRENGTHS & ALIGNMENT

Provides the legal framework for corporate governance and accountability, which is essential for regulating companies that may participate in public procurement, financial transactions, or political financing. The requirement for company registration and record-keeping supports transparency and enables regulatory oversight. Recent reforms relating to beneficial ownership registers strengthen compliance with international anti-money laundering and anti-corruption standards by improving the ability of authorities to identify the real individuals behind corporate entities.

IDENTIFIED GAPS

Historically, Belize's corporate framework has been criticized for allowing opaque corporate structures, including nominee directors and limited public access to beneficial ownership information. While reforms have improved compliance, beneficial ownership data may still not be fully accessible to the public, limiting civil society and media oversight. The Act itself does not directly address corporate corruption offences, such as bribery or improper influence in public procurement. Corporate reporting and record-keeping obligations may also rely heavily on compliance monitoring capacity, which may be limited.

INTERNATIONAL STANDARDS

UNCAC Articles 12, 14, 52 (Private sector integrity, transparency of legal entities, and measures to prevent misuse of corporate structures for corruption and money laundering); Financial Action Task Force (FATF) Recommendations 24 & 25 (Transparency and beneficial ownership of legal persons and arrangements); OECD Anti-Bribery Convention principles relating to corporate accountability; SDG 16.5 & 16.6 (reducing corruption and strengthening transparent institutions).

IMPLICATIONS & RISKS

Weak transparency of corporate ownership structures can facilitate corruption, illicit financial flows, and concealment of proceeds of crime. Companies may be used as vehicles for bribery payments, procurement manipulation, or money laundering. Limited transparency may also hinder investigations into corruption involving politically exposed persons (PEPs) or public contracts.

· INSTRUMENT (CONTINUED) ·

03 Belize Companies Act (Cap. 250) and related amendments

RECOMMENDATIONS FOR REFORM

Strengthen beneficial ownership transparency, including timely reporting and stronger verification mechanisms. Consider expanding public access to beneficial ownership information consistent with privacy safeguards. Improve coordination between the Companies Registry, Financial Intelligence Unit (FIU), and law enforcement to support corruption investigations. Introduce stronger compliance monitoring and sanctions for false or incomplete corporate disclosures. Align corporate transparency provisions with FATF and UNCAC standards on legal entity transparency and anti-corruption compliance.

RESPONSIBLE INSTITUTIONS

Belize Companies and Corporate Affairs Registry; Ministry of Finance; Financial Intelligence Unit; Attorney General's Ministry; Belize Police Department.

04

· INSTRUMENT ·

Money Laundering and Terrorism (Prevention) Act (MLTPA)

PRIORITY LEVEL

H

HIGH PRIORITY

SCOPE & OBJECTIVE

Establishes Belize's legal framework for combating money laundering, terrorism financing, and related financial crimes. From an anti-corruption perspective, the Act is critical for detecting and disrupting the laundering of proceeds derived from corruption, bribery, fraud, and other illicit activities.

KEY PROVISIONS

Criminalizes money laundering, including the concealment, conversion, transfer, or possession of proceeds of crime. Establishes obligations for financial institutions and designated non-financial businesses and professions (DNFBPs) to implement customer due diligence (CDD), record keeping, and suspicious transaction reporting (STRs). Requires institutions to conduct enhanced due diligence for politically exposed persons (PEPs). Establishes powers for competent authorities to conduct financial investigations, asset tracing, freezing, and confiscation of criminal proceeds. Provides for international cooperation and mutual legal assistance in financial crime investigations. Empowers the Financial Intelligence Unit (FIU) to receive, analyze, and disseminate financial intelligence relating to suspected money laundering or terrorist financing.

INTERNATIONAL STANDARDS

UNCAC Articles 14, 23, 31, and Chapter V (Measures to prevent money laundering, criminalization of laundering of proceeds of crime, freezing and confiscation, asset recovery); Financial Action Task Force (FATF) 40 Recommendations; IACAC principles on financial transparency and corruption prevention; SDG 16.4 & 16.5 (reducing illicit financial flows and corruption).

STRENGTHS & ALIGNMENT

Provides a comprehensive framework for identifying and investigating illicit financial flows, including those linked to corruption. Establishes mandatory reporting obligations and due diligence requirements for financial institutions. Strengthens oversight through the Financial Intelligence Unit, enabling financial intelligence analysis and coordination with law enforcement. Asset tracing and confiscation provisions align with UNCAC asset recovery persons directly targets corruption risks within financial systems.

IDENTIFIED GAPS

Enforcement capacity may be constrained by limited investigative resources and technical expertise for complex financial crime investigations. Coordination between financial regulators, law enforcement, and anti-corruption institutions may be fragmented. Compliance monitoring of DNFBPs (such as lawyers, accountants, and real estate agents) can be inconsistent. The Act addresses laundering of proceeds but does not directly criminalize underlying corruption offences, relying on other statutes.

IMPLICATIONS & RISKS

Weak implementation or limited supervision may allow corrupt officials to conceal or transfer illicit assets through financial institutions or corporate structures. Poor coordination among agencies may delay investigations or asset recovery. If STR reporting and monitoring are ineffective, corruption proceeds may remain undetected within the financial system.

RECOMMENDATIONS FOR REFORM

Strengthen FIU capacity and inter-agency coordination with the Integrity Commission, police, and prosecutorial authorities. Improve supervision of non-financial reporting entities to ensure compliance with AML obligations. Expand training in financial investigation, asset tracing, and forensic accounting. Strengthen beneficial ownership verification and information-sharing systems. Enhance transparency and reporting on AML enforcement actions.

RESPONSIBLE INSTITUTIONS

Financial Intelligence Unit; Central Bank of Belize; Financial Services Commission; Belize Police Department; Director of Public Prosecutions; Attorney General's Ministry.

05 · INSTRUMENT · Ombudsman Act

PRIORITY LEVEL
M
MEDIUM PRIORITY

SCOPE & OBJECTIVE

Establishes an independent Parliamentary Commissioner (Ombudsman) to investigate complaints of maladministration, abuse of power, corruption, injustice or injury caused by public authorities and to recommend corrective action.

KEY PROVISIONS

Creates the Office of the Ombudsman as an independent authority appointed by the Governor-General on recommendation of both Houses (s. 3). Defines tenure (3-year renewable) and removal process for misbehavior or inability (s. 4–5). Mandates investigation into actions by Ministries, departments, police, local authorities, and state-owned enterprises (s. 12). Empowers Ombudsman to initiate inquiries ex officio or on complaint (s. 13–14). Grants broad investigative powers to obtain evidence, summon witnesses, and enter premises (s. 17–20). Allows referral for disciplinary or criminal prosecution and lays special reports before the National Assembly (s. 21–22). Provides annual and special reporting obligations to Parliament (s. 28). Secures funding from the Consolidated Fund and independence from ministerial direction (s. 27, 33).

INTERNATIONAL STANDARDS

UNCAC Arts. 6 & 36 (prevention and independent authorities); Art. 13 (public participation and complaint mechanisms); OAS IACAC Arts. III & XIII (oversight and supervisory bodies); SDG 16.6–16.10 (accountable and transparent institutions).

STRENGTHS & ALIGNMENT

Provides independent, constitutionally protected oversight outside executive control (s. 33). Broad mandate to investigate corruption and maladministration across public bodies and police. Empowered to refer criminal matters to the DPP and disciplinary cases to competent authorities (s. 22). Public reporting to the National Assembly enhances transparency (s. 21–22, 28). Access to documents and witnesses not restricted by secrecy laws (s. 18(4)).

IDENTIFIED GAPS

No binding enforcement powers: recommendations are advisory, not mandatory (s. 21–22). Limited resources and staff capacity constrain reach and response time. Lacks explicit coordination mechanisms with the FIU, Integrity Commission, Contractor-General, and Auditor General. No time-bound obligation for authorities to act on recommendations. Absence of digital complaint systems and public databases for cases and outcomes.

IMPLICATIONS & RISKS

Investigations may stall without follow-up or enforcement action. Public confidence and deterrence against corruption weaken when recommendations are ignored. Lack of formal coordination can lead to duplicated efforts and unaddressed systemic issues.

RECOMMENDATIONS FOR REFORM

Amend Act to grant limited enforcement authority (e.g., power to compel responses or apply administrative sanctions for non-compliance). Mandate that all entities must respond to recommendations within 60 days and publish responses in Parliament. Establish joint integrity coordination framework with FIU, Integrity Commission, and Auditor General for case referrals and data sharing. Create a digital portal for public complaints and tracking of investigation status. Provide dedicated budget and staffing autonomy similar to the Auditor General. Strengthen public awareness and protection for complainants (link with Protected Disclosures Bill).

RESPONSIBLE INSTITUTIONS

Office of the Ombudsman; National Assembly (legislative oversight); Public Service Commission; relevant government ministries subject to investigations.

06

· INSTRUMENT ·

Public Service Regulations

PRIORITY LEVEL

M

MEDIUM PRIORITY

SCOPE & OBJECTIVE

Establishes a comprehensive HRM, conduct, discipline, and integrity framework for public officers under s.106(3) of the Constitution.

KEY PROVISIONS

Broad Code of Conduct (Part 7) defining expected behavior and prohibitions (conflicts, misuse of office, gifts, media rules, tech use, confidentiality). Conflict of interest & prohibited conduct (r.41); bribery reporting (r.42); acceptance of gifts (r.45); confidentiality & FOI carve-out (r.47(2)); use of tech (r.51); removal of property linked to Criminal Code (r.52). Access to information duties aligned with FOI (r.53). Conduct in financial matters anchored in Finance & Audit (Reform) Act, Financial & Stores Orders (r.59). Discipline: clear procedures, minor/major misconduct lists, due process, evidence standard, penalties (Parts 10; rr.81–91, 83–85). Suspension / interdiction rules, timelines, rights (rr.92–95).

INTERNATIONAL STANDARDS

UNCAC Arts. 7–8 (public service integrity), 10 (public reporting), 13 (civic participation); OAS IACAC Art. III(1),(3),(11) (standards of conduct, systems for public resources, access to info); FATF Rec. 2 (coordination) (indirect, via finance controls).

STRENGTHS & ALIGNMENT

Detailed, codified integrity & HRM system (appointment, promotion, performance). Specific anti-corruption behaviors defined (conflicts, gifts, bribery, confidentiality, misuse of assets/IT). Due-process-based discipline with timelines, hearings, representation, record-keeping, and standard of proof. FOI linkage (r.53) supports transparency duties of ministries.

IDENTIFIED GAPS

No explicit asset-declaration duties for public officers here (relies on other laws/Integrity Commission). Gifts: lacks clear thresholds / registration & public disclosure requirements beyond limited acceptance rules. Conflict-of-interest regime strong in prohibitions, but no routine disclosure/recusal filing system or public register.

Whistleblowing integration not explicit (depends on Protected Disclosures Act which is still a Bill). Enforcement capacity depends on CEOs/PSC; no independent integrity enforcement unit inside the public service.

IMPLICATIONS & RISKS

Integrity risks persist where undisclosed interests or gifts influence decisions. Limited transparency on sanctions applied, reducing deterrence. Potential inconsistent disciplinary application across ministries without centralized oversight. Weak link from financial-control breaches to systemic anti-corruption analytics.

RECOMMENDATIONS FOR REFORM

Create a mandatory conflict-of-interest & gifts disclosure system (annual + ad hoc; central electronic register; publish non-sensitive summaries). Set gift thresholds, declaration timelines, and disposal rules; require publication of ministerial/CEO gift logs. Embed recusal procedures (forms, audit trail) and random compliance audits. Tier 59 breaches to automatic referrals to the Auditor General/FIU and publish aggregated disciplinary statistics annually. Cross-reference with Integrity Commission asset-declaration regime (where applicable) and Protected Disclosures Act (when passed); add protections in disciplinary processes for bona fide whistleblowers. Designate/empower an Internal Integrity & Compliance Unit within MPS with monitoring, training, and advisory mandates.

RESPONSIBLE INSTITUTIONS

Public Service Commission; Ministry of Public Service / Cabinet Office; Chief Executive Officers of government ministries; Good Governance Unit (policy guidance).

07

· INSTRUMENT ·

Civil Asset Recovery and Unexplained Wealth Act, 2023

PRIORITY LEVEL

H

HIGH PRIORITY

SCOPE & OBJECTIVE

To provide a civil mechanism for the identification, freezing, management, and recovery of property derived from unlawful conduct, and to establish unexplained wealth procedures as a tool for addressing illicit enrichment and other forms of unlawful asset accumulation.

KEY PROVISIONS

Designates the Financial Intelligence Unit (FIU) as the Civil Recovery Authority (CRA) with power to investigate and pursue recovery of assets through civil proceedings. Operates under the civil standard of proof (balance of probabilities). Allows the CRA to seek Recovery Orders, Property Freezing Orders, and Interim Receiving Orders, and the court may appoint receivers to manage frozen property. Introduces Unexplained Wealth Orders (ss.59–68) requiring individuals to explain wealth disproportionate to lawful income. Provides extensive investigative powers including Production Orders, Search Warrants, Customer Information Orders, Account Monitoring Orders, and Disclosure Orders. Includes mutual legal assistance provisions for international cooperation. Proceedings generally must begin within 12 years (extendable to 20). Section 16 allows the Minister to exempt certain property from recovery by regulation.

INTERNATIONAL STANDARDS

UNCAC Art. 20 (Illicit Enrichment); Art. 31 (Freezing, Seizure and Confiscation); Art. 54 (Asset Recovery through international cooperation); UNCAC Chapter V (Asset Recovery).

STRENGTHS & ALIGNMENT

Introduces a modern civil asset recovery framework aligned with UNCAC. Unexplained Wealth Orders strengthen enforcement against illicit enrichment. Civil standard of proof improves feasibility of recovering assets. Comprehensive investigative powers support financial tracing. International cooperation provisions facilitate cross-border asset recovery. Retroactive application strengthens recovery of previously acquired illicit assets.

IDENTIFIED GAPS

Section 16 ("Executive Exemption Clause") allows ministerial exemption of property from recovery, potentially undermining judicial independence. Limitation period (12–20 years) may restrict recovery of older corruption cases. Effectiveness depends heavily on investigative capacity and judicial resources.

IMPLICATIONS & RISKS

Executive discretion could weaken enforcement credibility or enable political interference. Limited limitation period may allow older illicit assets to remain unrecovered. Implementation challenges may arise without strong investigative and judicial capacity.

RECOMMENDATIONS FOR REFORM

Amend Section 16 to limit or remove executive exemption powers or require parliamentary/judicial oversight. Consider extending or removing limitation periods for serious corruption cases. Strengthen implementation capacity, including training for investigators and courts. Establish transparent reporting on recovered assets and their allocation.

RESPONSIBLE INSTITUTIONS

Financial Intelligence Unit; Supreme Court; Director of Public Prosecutions; Belize Police Department; Attorney General's Ministry; Ministry of Finance; Integrity Commission.

08

· INSTRUMENT ·

Financial Orders (FO), 1965

PRIORITY LEVEL

H

HIGH PRIORITY

SCOPE & OBJECTIVE

Establishes the foundational framework for Public Financial Management (PFM) in Belize, including financial administration, control of public funds, procurement procedures, and accountability mechanisms within government ministries.

KEY PROVISIONS

Establishes the role of Accounting Officers, who are personally and financially accountable to the Legislature (via the Public Accounts Committee) for the management of public funds and cannot delegate ultimate responsibility. Sets procedures for financial control, handling of public money, and internal oversight. Provides procurement controls through Contracts and Tenders Committees, including contractor registers and grading systems. Requires post-completion inspections and certification of public works, with documentation submitted to the Principal Auditor.

INTERNATIONAL STANDARDS

UNCAC Article 9 (Public procurement and management of public finances); IMF Code of Good Practices on Fiscal Transparency; GIFT High-Level Principles on Fiscal Transparency.

STRENGTHS & ALIGNMENT

Establishes clear financial accountability structures through Accounting Officers. Provides internal control mechanisms and oversight of public funds. Procurement procedures and inspection requirements support basic integrity in contracting and financial management. Aligns with UNCAC principles promoting proper management of public affairs and financial oversight.

IDENTIFIED GAPS

The Orders are outdated (1965) and predate modern anti-corruption standards. They emphasize internal administrative controls but lack explicit transparency requirements, such as public access to procurement information or budget reporting. Limited provisions for public participation, digital procurement systems, or modern risk management frameworks.

IMPLICATIONS & RISKS

Outdated PFM rules may weaken transparency and accountability in procurement and financial management. Limited public disclosure increases risks of procurement manipulation, mismanagement, or reduced public oversight. Lack of modernization may hinder compliance with UNCAC and international fiscal transparency standards.

RECOMMENDATIONS FOR REFORM

Modernize or replace the Financial Orders to align with contemporary PFM standards. Introduce transparent procurement systems (e-procurement), mandatory publication of tender opportunities and contract awards, and stronger public reporting of government expenditure. Strengthen integration with modern audit, procurement, and anti-corruption frameworks.

RESPONSIBLE INSTITUTIONS

Ministry of Finance; Public Accounts Committee; Auditor General; Accounting Officers within Ministries.

09 · INSTRUMENT · Finance and Audit (Reform) Act, Chapter 15 (Revised Edition 2020)

PRIORITY LEVEL

H

HIGH PRIORITY

SCOPE & OBJECTIVE

Establishes the legal framework for the management, control, and oversight of Belize's public finances, including the Consolidated Revenue Fund, financial administration of government entities, and the independent audit of public accounts.

KEY PROVISIONS

Establishes the Consolidated Revenue Fund as the central repository for government revenues (Sec.3). Provides controls over special warrants for emergency or unbudgeted expenditure (Secs.5–6). Defines responsibilities of Accounting Officers for management of public funds and assets (Sec.23). Requires reporting and investigation of losses, fraud, or financial irregularities involving public funds (Secs.14, 27). Grants the Auditor General authority to audit all public accounts and conduct value-for-money audits assessing economy, efficiency, and effectiveness (Sec.37), with full inspection powers (Sec.38). Establishes offences and penalties for financial misconduct including fraud, false statements, and misappropriation of public funds (Secs.42–43).

INTERNATIONAL STANDARDS

UNCAC Articles 8, 9, 17, 22 (Public sector integrity, public finance management, embezzlement and misappropriation); INTOSAI Principles for Supreme Audit Institutions; international fiscal transparency standards.

STRENGTHS & ALIGNMENT

Provides a strong public financial management framework and establishes clear accountability for government funds. The independent audit mandate of the Auditor General aligns with UNCAC and INTOSAI standards. Criminal provisions addressing financial misconduct support enforcement against fraud and misappropriation. Controls on emergency spending and clear accounting responsibilities strengthen fiscal oversight.

IDENTIFIED GAPS

The Act focuses primarily on financial control and audit rather than broader anti-corruption prevention. It does not mandate asset declaration for public officials managing funds. Whistleblower protections are absent, limiting safe reporting of financial misconduct. Public access to financial information is limited to audit reporting rather than proactive transparency. Enforcement effectiveness depends on investigative and prosecutorial capacity.

IMPLICATIONS & RISKS

Lack of asset disclosure mechanisms may allow illicit enrichment to go undetected. Absence of whistleblower protection may discourage reporting of financial misconduct. Limited proactive transparency may delay detection of corruption and reduce public oversight. Weak enforcement of penalties could undermine deterrence.

RECOMMENDATIONS FOR REFORM

Introduce asset declaration requirements for high-risk public officials managing funds. Strengthen whistleblower protections linked to financial reporting obligations. Improve public financial transparency, including proactive publication of budget execution data and audit findings. Strengthen coordination between the Auditor General, FIU, and enforcement agencies for investigation of financial crimes.

RESPONSIBLE INSTITUTIONS

Ministry of Finance; Auditor General; Public Accounts Committee; Accounting Officers within Ministries; Director of Public Prosecutions.

10

· INSTRUMENT ·

Prevention of Corruption Act (PoCA), Chapter 105 (Revised Edition 2011)

PRIORITY LEVEL

H

HIGH PRIORITY

SCOPE & OBJECTIVE

Establishes Belize's principal legal framework for preventing and criminalizing corruption involving public officials and public bodies. It creates oversight mechanisms and requires financial disclosure to detect illicit enrichment and conflicts of interest.

KEY PROVISIONS

Establishes the Integrity Commission to oversee compliance with the Act and investigate breaches (Secs.3–4). Requires persons in public life to file annual Declarations of Assets, Income, and Liabilities with the Commission (Secs.6–10). Criminalizes failure to file declarations, false or misleading declarations, and non-disclosure of material information. Provides penalties including fines, imprisonment, and potential forfeiture of undeclared corruptly acquired property (Sec.19). Defines acts of corruption, including bribery, improper advantage, and misuse of office (Sec.22). Establishes corporate liability where offences are committed with the consent or neglect of company officers (Sec.29). Requires disclosure of offers of gifts or advantages and allows any person to report suspected corruption to the Commission (Secs.30–34). Provides limited protection for good-faith disclosures (Sec.35).

INTERNATIONAL STANDARDS

UNCAC Articles 8, 15–19, 22 (Codes of conduct, asset declarations, bribery, abuse of functions, embezzlement); Inter-American Convention Against Corruption (IACAC) Article III (asset disclosure systems for public officials).

STRENGTHS & ALIGNMENT

Establishes a formal asset declaration regime and oversight body (Integrity Commission) consistent with UNCAC preventive measures. Criminalizes core corruption offences and imposes sanctions. Includes corporate liability provisions and mechanisms for public complaints. Provides a legal basis for monitoring illicit enrichment through financial disclosures.

IDENTIFIED GAPS

Implementation challenges have limited effectiveness, including institutional capacity and independence issues affecting the Integrity Commission. Definitions may be narrow (e.g., thresholds for advantages), potentially excluding smaller but still corrupt transactions. Limited transparency as asset declarations are not widely accessible to the public. Some UNCAC offences—such as bribery of foreign public officials and trading in influence — are not clearly addressed. Whistleblower protections remain limited.

IMPLICATIONS & RISKS

Weak enforcement or institutional capacity may reduce deterrence and allow illicit enrichment to go undetected. Limited transparency of declarations restricts civil society oversight. Narrow definitions and gaps in criminalization may hinder full compliance with UNCAC obligations.

RECOMMENDATIONS FOR REFORM

Strengthen institutional independence and resources of the Integrity Commission. Expand definitions to align fully with UNCAC standards and remove thresholds limiting bribery offences. Improve public access to asset declaration information while protecting privacy. Introduce stronger whistleblower protections and ensure prosecution of declaration offences. Explicitly criminalize transnational bribery and trading in influence.

RESPONSIBLE INSTITUTIONS

Integrity Commission; Director of Public Prosecutions; Belize Police Department; Attorney General's Ministry; National Assembly.

11

· INSTRUMENT ·

Representation of the People Act (ROPA), Chapter 9 (Revised Edition 2020)

PRIORITY LEVEL

M-H

MEDIUM–HIGH PRIORITY

SCOPE & OBJECTIVE

Regulates the conduct of elections in Belize and protects the integrity of the electoral process by criminalizing corrupt practices and ensuring transparent voter registration and electoral procedures.

KEY PROVISIONS

Criminalizes key electoral corruption offences including bribery (Sec.32), treating (Sec.33), undue influence (Sec.34), and personation (Sec.35). Establishes penalties for corrupt practices including fines and imprisonment (Sec.36). Provides for disqualification from voting, holding public office, or being elected for seven years following conviction for corrupt practices (Sec.41 & Sec.57). Allows the Supreme Court to void elections through an election petition where corruption is proven (Sec.46).

INTERNATIONAL STANDARDS

UNCAC Article 15 (Bribery of public officials);
Inter-American Convention Against Corruption (IACAC) Articles III & VI; ICCPR Article 25 (right to genuine, free, and fair elections).

STRENGTHS & ALIGNMENT

Clearly criminalizes core electoral corruption offences including bribery, coercion, and voter fraud. Strong sanctions including disqualification from public office reinforce accountability. Judicial review through election petitions protects electoral legitimacy. Aligns with international standards on preventing corruption in public functions.

IDENTIFIED GAPS

The Act lacks campaign finance regulation, including limits on election spending or disclosure of political donations. Enforcement powers are limited; the Elections and Boundaries Commission (EBC) does not have investigative authority for corruption offences. Certain bribery provisions may be difficult to prove due to evidentiary challenges.

IMPLICATIONS & RISKS

Lack of campaign finance transparency may allow undue influence by private or corporate donors. Weak enforcement mechanisms may reduce deterrence. Electoral corruption could undermine public confidence in democratic processes and governance legitimacy.

RECOMMENDATIONS FOR REFORM

Introduce campaign finance regulation requiring disclosure of donations and expenditure limits. Strengthen investigative powers of the Elections and Boundaries Commission or establish a specialized electoral integrity unit. Modernize definitions of bribery and treating to address digital campaigning and misuse of public resources. Require public reporting of campaign financing for transparency and accountability.

RESPONSIBLE INSTITUTIONS

Elections and Boundaries Commission; Belize Police Department; Director of Public Prosecutions; Supreme Court; National Assembly.

· SECTION 06 ·

Enforcement, Sanctions & Accountability Mechanisms

6.1 Overview of Enforcement Ecosystem

The effectiveness of any anti-corruption framework ultimately depends on the strength of its enforcement ecosystem. International standards emphasize that anti-corruption systems must combine preventive institutions, investigative authorities, prosecutorial capacity, and judicial enforcement in order to ensure that corruption offences are detected, investigated, and sanctioned effectively. The UNCAC highlights that state parties must establish competent authorities responsible for combating corruption through law enforcement, prosecution, and oversight mechanisms[34]. In practice, effective enforcement requires coordination across multiple institutions responsible for financial oversight, criminal investigation, prosecution, and regulatory supervision.

Belize's enforcement ecosystem reflects a multi-institutional model, where responsibilities for anti-corruption enforcement are distributed across several bodies rather than centralized within a single anti-corruption agency. This system includes investigative authorities such as the Belize Police Department, financial intelligence functions carried out by the FIU, prosecutorial authority exercised by the DPP, financial oversight performed by the Auditor General, and additional oversight roles carried out by institutions such as the Integrity Commission, Ombudsman, and Contractor-General. This distributed structure is broadly consistent with international integrity system approaches, which recognize that anti-corruption enforcement often involves a network of institutions performing complementary functions[35].

However, the National Integrity System framework developed by Transparency International notes that the effectiveness of such systems depends heavily on institutional coordination, operational independence, and enforcement capacity[36]. Where mandates overlap without clear coordination mechanisms, enforcement gaps may emerge. Belize's enforcement architecture therefore relies significantly on the ability of investigative bodies, oversight institutions, and prosecutorial authorities to coordinate their activities and ensure that identified corruption risks translate into formal legal action.

6.2 Legal Enforcement Powers and Jurisdiction

Belize's legal framework grants enforcement powers across several institutions responsible for investigating corruption and related financial crimes. These powers derive primarily from legislation such as the Prevention of Corruption Act, the Money Laundering and Terrorism (Prevention) Act (MLTPA), and the Civil Asset Recovery and Unexplained Wealth Act, alongside the general investigative powers of the police and prosecutorial authority of the Director of Public Prosecutions.

Under the MLTPA, the Financial Intelligence Unit functions as Belize's central authority for financial intelligence and plays a critical role in detecting corruption-related illicit financial flows. The Act authorizes the FIU to receive

34. United Nations Office on Drugs and Crime (UNODC). (2004). *United Nations Convention Against Corruption*. unodc.org
35. Organisation for Economic Co-operation and Development. (2020). *Public integrity handbook*. OECD Publishing.
36. Transparency International. (n.d.). *National Integrity System assessments*. transparency.org

suspicious transaction reports from financial institutions and designated non-financial businesses and professions, analyze financial intelligence, and disseminate relevant information to law enforcement authorities. The FIU also has investigative powers in relation to money laundering offences and, under the Civil Asset Recovery and Unexplained Wealth Act, acts as the Civil Recovery Authority, responsible for pursuing civil proceedings to freeze and recover assets derived from unlawful conduct.

These powers are consistent with international standards established by the Financial Action Task Force (FATF), which require countries to designate competent authorities with responsibility for investigating money laundering and related predicate offences, including corruption, and to provide such authorities with the powers necessary to identify, trace, freeze, seize, and confiscate the proceeds of crime[37]. FATF Recommendation 30 further emphasizes that law enforcement and investigative authorities should possess adequate legal powers, resources, and mechanisms for cooperation with financial intelligence units and other competent authorities to effectively investigate financial crimes and support asset recovery efforts[38].

The Belize Police Department, through its investigative divisions responsible for financial and serious crimes, also plays a central role in corruption investigations. Police investigators gather evidence related to bribery, fraud, abuse of office, and other corruption-related offences. Once investigations are completed, cases may be referred to the Director of Public Prosecutions, who holds constitutional authority to institute criminal proceedings.

In addition to criminal investigative powers, several oversight institutions exercise administrative enforcement authority. The Integrity Commission monitors compliance with financial disclosure requirements under the Prevention of Corruption Act, while the Auditor General has authority to audit government accounts and identify financial irregularities within public administration. These oversight functions provide important entry points for corruption investigations, although their effectiveness depends on the timely transmission of findings to investigative and prosecutorial authorities.

6.3 Criminalization and Prosecution

The criminalization of corruption-related conduct constitutes a central component of the enforcement architecture within any anti-corruption system. International standards emphasize that states must establish a comprehensive framework of criminal offences that clearly define corrupt conduct and provide the legal basis for investigation, prosecution, and adjudication. The UNCAC sets out the principal global benchmark in this regard. Articles 15 through 25 of UNCAC require State Parties to criminalize a range of corruption-related offences, including bribery of national public officials, bribery of foreign public officials, embezzlement or misappropriation of public property, abuse of functions, trading in influence, illicit enrichment, laundering of proceeds of crime, concealment of illicit assets, and obstruction of justice[39]. These provisions collectively aim to ensure that national legal frame- works capture both the direct acts of corruption and the broader financial and institutional mechanisms through which corruption is perpetrated and concealed.

Within Belize, the criminalization of corruption offences is primarily anchored in the PoCA, Chapter 105, which establishes the core statutory offences relating to corruption in public administration. The Act criminalizes

37. Financial Action Task Force. (2023). *International standards on combating money laundering and the financing of terrorism & proliferation: FATF recommendations.* FATF.
38. Financial Action Task Force. (2023). *International standards on combating money laundering and the financing of terrorism & proliferation: FATF recommendations.* FATF.
39. United Nations Office on Drugs and Crime (UNODC). (2004). *United Nations Convention Against Corruption.* unodc.org

conduct involving the solicitation, acceptance, or offering of improper advantages by public officials in connection with the performance of their official duties. It also addresses the abuse of official position for personal gain and establishes penalties for both public officials and private actors involved in corrupt transactions. The Act therefore provides the principal legal basis for addressing bribery and corruption involving public bodies and persons in public life. In addition, the legislation incorporates mechanisms related to financial disclosure and false declarations, which, while primarily preventive in nature, may give rise to criminal liability where declarations are deliberately falsified or omitted.

Complementing the Prevention of Corruption Act, corruption-related offences may also arise under Belize's broader criminal law framework. The Criminal Code[40] includes offences such as fraud, forgery, falsification of documents, theft of public funds, and conspiracy to commit offences, which may apply in circumstances where corruption manifests through fraudulent procurement practices, falsified financial records, or misappropriation of public resources. These provisions expand the prosecutorial toolkit available to enforcement authorities, enabling them to pursue criminal charges even where the conduct does not fall strictly within the statutory definition of bribery or corruption under the PoCA.

The enforcement framework is further strengthened by the MLTPA, which criminalizes the laundering of proceeds derived from corruption and other predicate offences. By treating corruption-related financial gains as proceeds of crime, the MLTPA enables authorities to investigate and disrupt financial transactions associated with bribery, embezzlement, fraud, and abuse of office. This linkage between corruption offences and anti-money laundering enforcement reflects international best practice. UNCAC encourages States Parties to criminalize the laundering of proceeds derived from corruption offences and to establish measures for tracing, freezing, seizing, and confiscating criminal assets (Arts. 23 and 31). Similarly, the FATF Recommendations require countries to criminalize money laundering on the basis of a broad range of predicate offences and to establish effective mechanisms for asset recovery and confiscation[41]. The MLTPA therefore serves as an important complementary tool for addressing the financial dimensions of corruption, particularly in cases involving complex financial structures, beneficial ownership concealment, and cross-border financial flows.

Responsibility for prosecuting corruption offences ultimately rests with the DPP, whose authority is established under the Constitution of Belize. The DPP possesses the exclusive power to institute, undertake, and discontinue criminal proceedings against any person before the courts in Belize. This prosecutorial authority is exercised independently and is not subject to the direction or control of any other authority, thereby providing an important safeguard against political interference in the prosecution of corruption cases. Such prosecutorial independence is consistent with UNCAC principles, which emphasize the need for law enforcement and prosecutorial bodies to operate free from undue influence in order to ensure impartial enforcement of anti-corruption laws.

Corruption investigations are typically initiated through investigative bodies such as the Belize Police Department, particularly units responsible for financial crimes and serious offences. These investigations may be informed by financial intelligence generated by the FIU, audit findings from the Office of the Auditor General, complaints submitted to oversight bodies such as the Ombudsman, or irregularities identified through procurement monitoring or regulatory supervision. Once sufficient evidence has been collected, investigative files may be submitted to the DPP for legal review and determination as to whether criminal charges should be filed.

However, international experience demonstrates that the existence of criminal offences alone is not sufficient to ensure effective prosecution of corruption cases. The UNODC notes that effective implementation of anti-corrup-

40. *Criminal Code* CH 101. agm.gov.bz
41. *Belize Companies Act* (Cap. 250). bccar.bz

tion legislation requires not only the criminalization of corrupt conduct but also adequate investigative powers, specialized institutional capacity, inter-agency cooperation, and access to financial and forensic expertise necessary to support complex investigations and prosecutions[42]. Corruption cases frequently involve sophisticated financial arrangements, corporate structures, procurement transactions, beneficial ownership concealment, and cross-border financial flows, all of which can complicate the evidentiary process. Establishing offences such as bribery, abuse of functions, or embezzlement often requires detailed financial analysis, documentary evidence, witness testimony, and, in some cases, cooperation with foreign jurisdictions where assets, transactions, or relevant evidence are located.

In this context, effective inter-agency cooperation becomes particularly important. Coordination between investigative authorities, financial intelligence units, auditors, and prosecutors is essential for ensuring that corruption-related intelligence is translated into admissible evidence capable of supporting criminal proceedings. Without such coordination, corruption cases may fail to progress beyond preliminary investigation stages, reducing the deterrent effect of the legal framework.

6.4 Key Enforcement Gaps

Notwithstanding the existence of a formal legal framework and a range of institutions tasked with integrity oversight, investigation, and prosecution, several structural and operational challenges continue to affect the effectiveness of Belize’s anti-corruption enforcement regime. International anti-corruption frameworks consistently emphasize that the effectiveness of corruption control systems depends not only on the existence of laws and institutions but also on the operational capacity, independence, resources, and coordination of enforcement bodies[43]. Experience across jurisdictions demonstrates that weaknesses frequently arise during implementation, particularly where institutional mandates are fragmented, investigative capacity is limited, or oversight findings do not consistently translate into administrative, civil, or criminal enforcement action. National Integrity System assessments further highlight that gaps in coordination and accountability relationships among institutions can significantly weaken overall enforcement outcomes, even where the formal legislative framework appears robust (Transparency International, 2020). The legislative and institutional review conducted for this report suggests that Belize faces several of these systemic challenges, particularly in relation to institutional coordination, enforcement follow-through, technical capacity, and transparency mechanisms.

Fragmentation of institutional mandates.

A central challenge within Belize’s enforcement framework is the fragmentation of institutional mandates across multiple bodies with partially overlapping responsibilities. Responsibility for corruption prevention, financial oversight, investigation, and prosecution is distributed across institutions including the Integrity Commission, the Financial Intelligence Unit, the Belize Police Department, the Office of the Auditor General, the Director of Public Prosecutions, and oversight bodies such as the Ombudsman and Contractor-General. While this distributed model reflects the institutional arrangements found in many democratic governance systems, the absence of a clearly defined coordination mechanism or centralized anti-corruption authority can create gaps in information sharing, case management, and investigative continuity. Transparency International integrity system assessments highlight that fragmented mandates may weaken enforcement outcomes when oversight findings are not systematically transmitted to investigative authorities or when agencies operate without integrated information

42. United Nations Office on Drugs and Crime. (2012). *Legislative guide for the implementation of the UNCAC* (2nd ed.). United Nations.
43. Organisation for Economic Co-operation and Development. (2020). *Public integrity handbook.* OECD Publishing.

systems. In such contexts, corruption cases may stall at the investigative stage or fail to progress to prosecution due to institutional disconnects between detection, investigation, and legal enforcement[44].

Limited enforcement follow-through.

A second structural challenge relates to limited enforcement follow-through on oversight findings. Institutions such as the Auditor General, Ombudsman, and Contractor-General perform important accountability functions by identifying irregularities in public administration, financial management, and procurement processes. However, these institutions primarily possess investigative and recommendatory powers rather than direct prosecutorial authority. As a result, the impact of their findings depends heavily on subsequent action by investigative bodies, disciplinary authorities, or the Director of Public Prosecutions. Where such follow-up mechanisms are delayed or inconsistent, the deterrent value of oversight reports may be diminished. International governance frameworks note that effective accountability systems require mechanisms ensuring that audit findings, administrative investigations, and integrity violations are systematically escalated to enforcement authorities for investigation and prosecution where appropriate[45].

Institutional capacity and specialized expertise.

A third gap concerns institutional capacity and specialized investigative expertise. Corruption cases increasingly involve complex financial transactions, corporate ownership structures, cross-border financial flows, and digital financial records. Investigating such cases requires specialized technical expertise in areas such as financial intelligence analysis, forensic accounting, asset tracing, and digital evidence collection. International guidance under the UNCAC Legislative Guide emphasizes that effective anti-corruption enforcement requires well-resourced investigative bodies equipped with specialized skills and technological tools capable of addressing sophisticated financial crimes. Capacity limitations within investigative agencies may therefore restrict the ability of authorities to pursue complex corruption cases, particularly where cases involve international financial transactions or multi-jurisdictional asset recovery efforts.

Transparency limitations.

Transparency limitations also represent a significant structural constraint within the enforcement environment. Effective corruption detection often depends on the availability of transparent information regarding public procurement processes, financial disclosures by public officials, and beneficial ownership of corporate entities. Where disclosure mechanisms lack public accessibility, verification procedures, or digital integration, enforcement authorities may face greater difficulty in identifying corruption risks at an early stage. International anti-corruption frameworks increasingly emphasize the importance of open government data, transparent procurement systems, and accessible beneficial ownership registries as tools for strengthening corruption detection and investigative capacity[46]. Limitations in these areas may therefore reduce the effectiveness of preventive monitoring and delay the identification of corrupt conduct.

Limited integration between prevention and enforcement.

Another structural issue concerns the limited integration between preventive oversight mechanisms and criminal enforcement authorities. Institutions responsible for prevention, such as the Integrity Commission or financial oversight bodies, may identify compliance violations or governance weaknesses, but these findings do not always translate into formal investigations or prosecutions. Strengthening mechanisms for referral, case tracking, and

44. United Nations Office on Drugs and Crime (UNODC). (2004). *United Nations Convention Against Corruption.* unodc.org
45. *Money Laundering and Terrorism (Prevention) Act.* centralbank.org.bz
46. Financial Action Task Force. (2023). *FATF Recommendations.* fatf-gafi.org

inter-agency cooperation would help ensure that integrity violations identified through oversight processes are systematically evaluated for potential criminal enforcement.

Addressing these enforcement gaps requires a combination of institutional, operational, and policy-level reforms. Strengthening coordination among oversight, investigative, and prosecutorial institutions would improve the continuity of corruption investigations from detection through prosecution. Enhancing investigative capacity through specialized training, technological tools, and financial investigative expertise would improve the ability of enforcement authorities to pursue complex corruption cases. Additionally, strengthening transparency frameworks, particularly in relation to asset declarations, beneficial ownership information, and procurement disclosure, would improve the early detection of corruption risks.

· SECTION 07 ·

Strategic Recommendations

7.1 Legislative Reform Priorities

Strengthening Belize's anti-corruption framework will require targeted legislative reforms aimed at aligning domestic laws more closely with international standards and addressing the structural gaps identified in the legislative gap analysis. While Belize already possesses a range of laws addressing corruption, financial transparency, and public accountability, several areas would benefit from modernization, consolidation, and stronger enforcement provisions. International instruments such as the United Nations Office on Drugs and Crime framework under the United Nations Convention against Corruption emphasize the importance of comprehensive legal frameworks that criminalize corruption-related offences, promote transparency in public administration, and enable effective asset recovery mechanisms.

PRIORITY 1 · MODERNIZE THE PREVENTION OF CORRUPTION ACT (POCA)

One key legislative priority involves modernizing the PoCA to strengthen its effectiveness as the central anti-corruption statute. Reforms should consider expanding the scope of corruption offences to ensure fuller alignment with UNCAC provisions, particularly with respect to offences such as trading in influence, foreign bribery, and illicit enrichment, which are either absent or insufficiently addressed in the existing legislation. Clarifying the definitions of corruption-related offences and strengthening investigative and prosecutorial powers would improve the ability of enforcement authorities to pursue complex corruption cases more effectively.

PRIORITY 2 · STRENGTHEN FINANCIAL DISCLOSURE & CONFLICT-OF-INTEREST FRAMEWORKS

Belize's existing financial disclosure system for persons in public life would benefit from stronger verification mechanisms, sanctions for non-compliance, and enhanced transparency measures. International experience demonstrates that asset declaration regimes are most effective when declarations are independently verified, periodically audited, and accessible to oversight institutions and, where appropriate, the public. Strengthening these mechanisms would improve the detection of unexplained wealth and reduce opportunities for illicit enrichment.

PRIORITY 3 · ENHANCE TRANSPARENCY & ACCESS TO INFORMATION LEGISLATION

Belize would benefit from reforms to transparency legislation, particularly regarding access to information and public procurement disclosure. Reforms to the Freedom of Information framework could narrow broad exemptions, strengthen enforcement mechanisms, and introduce proactive disclosure requirements for contracts, procurement decisions, and public expenditures. International experience shows that open contracting systems and digital procurement platforms can reduce corruption risks by increasing transparency and enabling public oversight.

PRIORITY 4 · STRENGTHEN BENEFICIAL OWNERSHIP TRANSPARENCY & CORPORATE ACCOUNTABILITY

While recent amendments to Belize's company legislation have improved beneficial ownership information collection, additional reforms could enhance verification procedures, improve timely access for competent authorities, and strengthen sanctions for false or incomplete reporting. Strengthening beneficial ownership transparency would align Belize with evolving international standards and support investigations into corruption and illicit financial flows.

PRIORITY 5 · ESTABLISH COMPREHENSIVE WHISTLEBLOWER PROTECTION LEGISLATION

The adoption of dedicated whistleblower protection legislation remains an important reform priority. Individuals reporting corruption frequently face risks including retaliation, dismissal, harassment, or legal liability. Establishing a comprehensive legal framework with confidential reporting channels, anti-retaliation safeguards, and independent investigative mechanisms would strengthen corruption detection and improve accountability.

PRIORITY 6 · INTRODUCE CONSTITUTIONAL ANTI-CORRUPTION SAFEGUARDS

Belize may also consider constitutional reforms that explicitly recognize principles of transparency, accountability, and integrity in public administration. Embedding anti-corruption principles within the Constitution would elevate their legal significance and reinforce long-term commitments to good governance. Consideration could also be given to constitutionally entrenching selected oversight institutions or accountability mechanisms, such as the Integrity Commission or similar anti-corruption bodies, to strengthen institutional independence and protect them from political interference.

PRIORITY 7 · ESTABLISH A CAMPAIGN FINANCE REGULATION FRAMEWORK

Belize currently lacks a comprehensive campaign finance regulatory framework. Introducing legislation governing political financing could improve transparency regarding political donations, campaign expenditures, and sources of funding. Such legislation could include disclosure requirements, spending limits, independent oversight mechanisms, and sanctions for non-compliance. Greater transparency in political financing reduces the risk of undue influence, conflicts of interest, and corruption in public decision-making.

7.2 Institutional Strengthening

In addition to legislative reforms, improving the effectiveness of Belize's anti-corruption framework requires strengthening the capacity, coordination, and strategic alignment of institutions responsible for oversight, investigation, and prosecution. While Belize possesses multiple institutions with relevant mandates, including the FIU, the Auditor General, the Ombudsman, the Integrity Commission, the Good Governance Unit, law enforcement agencies, and the Director of Public Prosecutions, the fragmentation of responsibilities across these bodies can sometimes limit the overall effectiveness of enforcement actions and corruption prevention efforts.

A key priority involves enhancing inter-agency coordination and information sharing among oversight and investigative institutions. Corruption cases frequently involve complex financial transactions, procurement irregularities, and the use of corporate structures or intermediaries to conceal illicit gains. Effective investigations, therefore, require coordinated intelligence gathering across agencies responsible for financial intelligence, criminal investigations, procurement oversight, and administrative accountability. Establishing formal inter-agency cooperation mechanisms, such as joint investigative task forces, structured information-sharing protocols, and centralized coordination platforms, could significantly improve the ability of authorities to detect corruption risks, share intelligence in real time, and pursue investigations more efficiently.

A second priority concerns strengthening investigative capacity within key enforcement institutions. Complex corruption investigations often require specialized expertise in forensic accounting, financial analysis, digital evidence collection, beneficial ownership analysis, and asset tracing. Investment in technical training programs for investigators, prosecutors, financial analysts, and regulatory officials would enhance the ability of authorities to pursue sophisticated corruption schemes, particularly those involving cross-border financial flows, offshore corporate vehicles, and illicit financial flows. Strengthening investigative capacity would also improve the ability of enforcement authorities to support prosecutions with robust financial evidence.

Third, institutional strengthening efforts should focus on ensuring adequate resources, independence, and operational effectiveness for oversight bodies. Institutions such as the Auditor General, Integrity Commission, and Ombudsman play critical roles in identifying governance failures, financial irregularities, and potential corruption risks within public administration. Ensuring that these institutions possess sufficient financial resources, skilled personnel, and operational autonomy is essential to maintaining public confidence in oversight mechanisms and ensuring that findings of irregularities can be effectively acted upon.

In addition, the Good Governance Unit (GGU), currently operating under the Ministry of Immigration, Governance and Labour, has the potential to play a more strategic role within Belize's anti-corruption architecture. The Unit was established to promote transparency, ethical governance, and accountability across the public sector, including through policy coordination, public education initiatives, and governance reform programs. Expanding the mandate and operational capacity of the Good Governance Unit could allow it to serve as a central coordination hub for integrity and anti-corruption policy across government institutions. In particular, the Unit could support the development of national integrity strategies, coordinate anti-corruption policy implementation across ministries, and facilitate collaboration between oversight institutions, civil society organizations, and international partners. Strengthening the Good Governance Unit's analytical and policy coordination capacity would therefore contribute to a more coherent national approach to corruption prevention and governance reform.

Finally, institutional reforms could also focus on strengthening the integration of financial intelligence into corruption investigations. The FIU plays a critical role in analyzing suspicious financial transactions and identifying potential money laundering activities linked to corruption and other financial crimes. Enhancing structured cooperation between the FIU, law enforcement agencies, regulatory bodies, and prosecutors would improve the ability of authorities to identify financial evidence relevant to corruption cases, trace illicit assets, and support asset recovery proceedings. Improved integration of financial intelligence into investigative processes is increasingly recognized internationally as an essential component of effective anti-corruption enforcement.

Taken together, strengthening institutional coordination, enhancing investigative capacity, and reinforcing the strategic role of governance-focused institutions such as the Good Governance Unit would significantly improve Belize's ability to detect, investigate, and deter corruption while promoting a more integrated national integrity system.

7.3 Policy and Governance Initiatives

Beyond legislative and institutional reforms, strengthening Belize's anti-corruption framework also requires broader policy initiatives that promote transparency, accountability, and ethical governance. Preventive governance measures play a critical role in reducing corruption risks before they materialize into criminal offences. International experience demonstrates that effective anti-corruption systems depend not only on enforcement mechanisms but also on governance policies that reduce opportunities for corruption and strengthen public sector integrity.

A key policy priority for Belize would be the development and implementation of a comprehensive National Anti-Corruption Strategy or National Integrity Agenda. Such a strategy would provide a coordinated framework for aligning the activities of various oversight, investigative, and policy institutions involved in corruption prevention and enforcement. A national strategy could establish clear priorities, define institutional responsibilities, and set measurable targets for improving transparency, strengthening enforcement, and enhancing public accountability. Importantly, a coordinated anti-corruption agenda could also facilitate collaboration between government institutions, the private sector, civil society organizations, and international partners. The Good Governance Unit, currently operating under the Ministry of Immigration, Governance and Labour, could play a central coordinating role in developing and implementing such a strategy, including monitoring progress and promoting cross-government policy alignment on governance reforms.

One important initiative within this broader framework involves strengthening integrity systems within the public sector. Developing comprehensive codes of conduct for public officials, supported by regular ethics training and clear conflict-of-interest guidelines, can help promote a culture of integrity within government institutions. Public sector integrity programs should emphasize ethical decision-making, transparency in public administration, and accountability for misuse of public resources. Establishing clear guidance for ethical conduct, combined with effective reporting mechanisms for misconduct, would contribute to building a stronger culture of integrity within the public service.

A second governance initiative concerns expanding the use of digital governance tools to improve transparency in public administration. Digital systems for procurement, licensing, tax administration, and public expenditure tracking can significantly reduce opportunities for corruption by limiting discretionary decision-making and increasing transparency. For example, electronic procurement systems and open contracting platforms can enhance transparency in public spending and reduce risks associated with opaque procurement processes. Similarly, digital platforms for licensing and regulatory approvals can reduce administrative bottlenecks while minimizing opportunities for informal payments or undue influence. Expanding e-government services therefore represents an important preventive measure within broader anti-corruption strategies.

Third, Belize could strengthen civil society and media engagement in anti-corruption oversight. Civil society organizations and investigative journalists often play a critical role in identifying corruption risks, monitoring public sector activities, and raising awareness of governance challenges. Encouraging collaboration between government agencies, civil society organizations, and the media can enhance transparency and support broader public participation in governance oversight. Mechanisms such as open data initiatives, participatory monitoring of public projects, and public access to government information can empower citizens and watchdog organizations to contribute to accountability efforts.

Finally, regional and international cooperation should remain an important component of Belize's anti-corruption strategy. Corruption and illicit financial flows frequently involve cross-border financial transactions, offshore corporate structures, and transnational networks that complicate enforcement efforts. Cooperation with regional partners, international organizations, and financial intelligence networks can therefore enhance Belize’s ability to trace illicit assets, investigate transnational corruption schemes, and recover proceeds of corruption held abroad. Strengthening participation in international anti-corruption initiatives and financial intelligence cooperation frameworks will further support Belize’s efforts to combat corruption and illicit financial flows.

· SECTION 08 ·

Conclusion

The analysis of Belize's anti-corruption framework indicates that the country has established a number of important legal and institutional mechanisms aimed at preventing, detecting, and sanctioning corruption. Legislative instruments such as the Prevention of Corruption Act, the Money Laundering and Terrorism Prevention) Act, the Civil Asset Recovery and Unexplained Wealth Act, and recent reforms to corporate transparency legislation collectively provide a foundation for addressing corruption and related financial crimes. In addition, oversight and enforcement institutions, including the Financial Intelligence Unit, the Director of Public Prosecutions, the Auditor General, the Integrity Commission, the Ombudsman, and the Good Governance Unit, form part of Belize's broader governance architecture designed to promote accountability in public administration.

However, as the preceding analysis demonstrates, the effectiveness of this framework is shaped not only by the existence of legal provisions but also by the strength of institutional coordination, investigative capacity, and governance practices. Several structural challenges remain, including fragmentation of institutional mandates, limitations in investigative and prosecutorial capacity for complex corruption cases, and gaps in transparency mechanisms such as asset verification, procurement oversight, and beneficial ownership verification. These challenges are consistent with international findings that enforcement gaps in anti-corruption systems often arise from implementation constraints rather than the absence of formal legal provisions.

Addressing these challenges will require a coordinated approach that integrates legislative reform, institutional strengthening, and broader governance initiatives. Legislative reforms could modernize core anti-corruption statutes, strengthen transparency mechanisms, enhance whistleblower protections, and further align Belize's legal framework with international standards under the UNCAC and the FATF. At the institutional level, strengthening investigative capacity, improving inter-agency cooperation, and ensuring adequate resources for oversight bodies will be essential for enhancing enforcement effectiveness. At the policy level, the development of a National Anti-Corruption Strategy or Integrity Agenda, supported by digital governance tools, stronger public sector integrity programs, and increased civil society engagement, could provide a coordinated framework for addressing corruption risks across government institutions.

Taken together, these reforms would support the development of a more coherent and effective national integrity system capable of preventing corruption, strengthening public accountability, and enhancing public confidence in governance institutions. Strengthening Belize's anti-corruption framework will not only improve the country's capacity to deter and sanction corrupt conduct but will also contribute to broader objectives related to good governance, financial transparency, and sustainable economic development. As corruption and illicit financial flows continue to pose challenges for many countries, reinforcing governance systems and promoting transparency will remain central to building resilient and accountable public institutions.

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